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## FIRST NATIONS GAZETTE

The inaugural issue of the *First Nations Gazette* was published in 1997, under the joint auspices of the Indian Taxation Advisory Board and the Native Law Centre. The vision for the *Gazette* was to provide official notice of and access to First Nation laws, particularly those dealing with property taxation matters. Over the past number of years, through fifteen volumes of publication, the *First Nations Gazette* has ensured that all those engaged with reserve lands are aware of the First Nation's governance over those lands.

The *First Nations Gazette* – a register of First Nation laws – is now published in joint partnership by the First Nations Tax Commission and the Native Law Centre. The content of the *First Nations Gazette* includes:

- Material required by federal statute to be published in the *First Nations Gazette*:
  - First Nation local revenue laws approved by the First Nations Tax Commission under the *First Nations Fiscal and Statistical Management Act*, and all standards and procedures established by the Commission;
  - First Nation financial administration laws approved by the First Nations Financial Management Board under the *First Nations Fiscal and Statistical Management Act*, and all standards established by the Board;
  - First Nation laws relating to the authority to impose tax made under the *First Nations Goods and Services Tax Act*.
- Section 83 *Indian Act* by-laws passed by First Nations and approved by the Minister of Aboriginal Affairs and Northern Development.
- Land management codes adopted in accordance with the *Framework Agreement on First Nation Land Management* and the *First Nations Land Management Act*.
- Other ancillary documents, including sample laws developed by the First Nations Tax Commission and the First Nations Financial Management Board.
- Specific Claims Tribunal Rules of Practice and Procedure and Practice Directions.

The specific content of each issue of the *First Nations Gazette* is listed in a table of contents contained therein. The *Gazette* is ordinarily published semi-annually in March and October. Additional issues will be published whenever the number of First Nation laws having received approval warrants publication. The publication of the *First Nations Gazette* is governed by an Editorial Board.

### Format

The typography, style, and format of the *First Nations Gazette* are set by the Editorial Board to facilitate use and enhance readability of the *Gazette*. The *First Nations Gazette* reserves the right to alter the document design of laws, by-laws, and codes for publication purposes. These alterations may include, but are not limited to,

the layout and indentation of the document, the font style for section numbering, defined terms, Latin terms, and titles of statutes and other enactments, and the style and format of headings. Standards, procedures, and sample laws established by the First Nations Tax Commission and the First Nations Financial Management Board are published in both official languages. Laws, by-laws, and codes enacted by First Nations are published in the language in which they were approved.

### **Citation of Standards, Procedures, Laws, By-laws, and Codes**

Any standard, procedure, law, by-law, or code published in the *First Nations Gazette* may be cited to the volume and issue in which it is contained, for example, *Skowkale First Nation Property Assessment Law, 2012*, F.N. Gaz. 2012.16:2.822. The citation, as shown in the example, includes the following elements: *Title*, Gazette abbreviation year:volume:issue.page.

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## **GAZETTE DES PREMIÈRES NATIONS**

La première édition de la *Gazette des premières nations* a été publiée en 1997 sous les auspices de la Commission consultative de la fiscalité indienne et du Native Law Centre. La *Gazette* a été conçue pour donner la notification officielle des textes législatifs des premières nations, en particulier ceux portant sur les questions d'imposition foncière, ainsi que pour assurer l'accès à ces textes. Au cours des dernières années, grâce à la publication de quinze volumes, la *Gazette des premières nations* a permis d'informer tous les intervenants concernés de l'exercice par des premières nations de leur gouvernance sur les terres de réserve.

À l'heure actuelle, la *Gazette des premières nations* – un registre des textes législatifs des premières nations – est publiée dans le cadre d'un partenariat entre la Commission de la fiscalité des premières nations et le Native Law Centre. La *Gazette des premières nations* contient notamment :

- les textes dont les lois fédérales exigent la publication dans la *Gazette des premières nations*, à savoir :
  - les textes législatifs sur les recettes locales des premières nations agréés par la Commission de la fiscalité des premières nations en vertu de la *Loi sur la gestion financière et statistique des premières nations*, ainsi que les normes et procédures établies par la Commission;

- les textes législatifs en matière de gestion financière agréés par le Conseil de gestion financière des premières nations en vertu de la *Loi sur la gestion financière et statistique des premières nations*, ainsi que les normes établies par le Conseil;
- les textes législatifs des premières nations ayant trait au pouvoir d'imposer une taxe qui sont édictés en vertu de la *Loi sur la taxe sur les produits et services des premières nations*.
- les règlements administratifs pris en vertu de l'article 83 de la *Loi sur les Indiens* et approuvés par le ministre des Affaires autochtones et du développement du Nord canadien.
- les codes de gestion foncière adoptés conformément à l'*Accord-cadre relatif à la gestion des terres des premières nations* et à la *Loi sur la gestion des terres des premières nations*.
- d'autres documents connexes, notamment les modèles de lois élaborés par la Commission de la fiscalité des premières nations et le Conseil de gestion financière des premières nations.
- règles de procédure du Tribunal des revendications particulières et directives de pratique.

Le contenu de chaque numéro de la *Gazette des premières nations* est présenté dans la table des matières y figurant. La *Gazette* est habituellement publiée deux fois par an, en mars et en octobre. Des éditions spéciales sont publiées si le nombre de textes législatifs des premières nations qui sont agréés ou approuvés justifie leur publication dans la *Gazette*. La publication de la *Gazette des premières nations* relève d'un Comité de rédaction.

### **Format**

Le Comité de rédaction décide de la typographie, du style et du format de la *Gazette des premières nations* dans le but d'en faciliter l'utilisation et d'en accroître la lisibilité. La *Gazette des premières nations* se réserve le droit de modifier les éléments de forme des lois, des règlements administratifs et des codes aux fins de la publication. Ces modifications peuvent notamment porter sur la disposition et la mise en retrait des éléments des documents, la fonte des caractères utilisés pour la numérotation des articles, les définitions, les termes latins, les titres des lois et autres textes législatifs, ainsi que les caractères et le format des titres et intertitres. Les normes, les procédures et les modèles de lois établis par la Commission de la fiscalité des premières nations et le Conseil de gestion financière des premières nations sont publiés dans les deux langues officielles. Les lois, les règlements administratifs et les codes édictés par les premières nations sont publiés dans la langue dans laquelle ils ont été agréés ou approuvés.

### **Renvois aux normes, procédures, lois, règlements administratifs et codes**

Les renvois aux normes, procédures, lois, règlements administratifs ou codes publiés dans la *Gazette des premières nations* se font par indication du volume et du numéro

où ils sont publiés, par exemple, *Skowkale First Nation Property Assessment Law, 2012*, Gaz. PN 2012.16:2.822. La référence contenue dans cet exemple comporte les éléments suivants : *Titre*, abréviation de la Gazette année.volume:numéro.page.

### **Avis de non-responsabilité**

Les lois, les règlements administratifs et les codes édictés par les premières nations sont reproduits dans la *Gazette des premières nations* dans l'état où ils ont été agréés ou approuvés. Dans le souci de préserver l'authenticité de la version originale des lois, des règlements administratifs ou des codes, toute erreur typographique ou omission qu'elle contient est reproduite dans la *Gazette*. Il convient cependant de noter que, dans la version anglaise, le terme « bylaw » est remplacé par « by-law » par souci d'uniformité. Une copie certifiée conforme des documents originaux peut être obtenue de la Commission de la fiscalité des premières nations. L'éditeur ne garantit pas les textes législatifs et décline toute responsabilité envers quiconque pour toute perte ou tout dommage pouvant résulter d'erreurs ou d'omissions contenues dans la *Gazette des premières nations*.



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## **STANDARDS FOR FIRST NATION BUSINESS ACTIVITY TAX LAWS**

### **PART I**

#### **PREAMBLE**

WHEREAS:

- A. Section 35 of the *First Nations Fiscal and Statistical Management Act* gives the First Nations Tax Commission the authority to establish standards respecting the form and content of First Nation local revenue laws enacted under subsection 5(1) of the Act;
- B. Standards are established by the Commission to further the policy objectives of the Commission and the Act, including to ensure the integrity of the First Nations property taxation system and to assist First Nations to achieve economic growth through the generation of stable local revenues; and
- C. Section 31 of the Act requires the Commission to review every local revenue law and subsection 5(2) of the Act provides that such a law has no force and effect until it is reviewed and approved by the Commission.

### **PART II**

#### **PURPOSE**

These Standards set out the requirements that must be met for First Nation local revenue laws enacted under subparagraph 5(1)(a)(iv) of the Act. These Standards are used by the Commission in its review and approval of First Nations' business activity tax laws, pursuant to section 31 of the Act. The requirements established in these Standards are in addition to those requirements set out in the Act.

The Commission recognizes that each First Nation's property taxation system operates within the broader context of its fiscal relationships with other governments. These Standards are intended to support a more comprehensive First Nation fiscal framework within Canada.

### **PART III**

#### **AUTHORITY AND PUBLICATION**

These Standards are established under subsection 35(1) of the Act and are published in the *First Nations Gazette* as required by subsection 34(1) of the Act.

### **PART IV**

#### **APPLICATION**

These Standards apply to all First Nation business activity tax laws submitted to the Commission for approval under the Act.

Part VII of these Standards apply only to business activity tax laws that provide for the assessment and taxation of business premises on reserves located in the Province of Manitoba.

## PART V DEFINITIONS

In these Standards:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9 and the regulations enacted under that Act;

“assessable property” means property that is liable to assessment under a Law;

“assessed value” means the value of business premises determined in accordance with a Law;

“assessment” means the valuation and classification of property;

“assessment law” means a law enacted by a First Nation under subparagraph 5(1)(a)(i) of the Act that provides for the assessment of property;

“Assessment Review Board” means an independent appeal body established by a First Nation to hear and determine assessment appeals;

“assessor” means a person qualified to assess property for taxation purposes in the province in which the assessable property is located;

“business” means

- (a) a commercial, merchandising or industrial activity or undertaking,
- (b) a profession, trade, occupation, calling or employment, or
- (c) an activity providing goods or services,

whether or not carried on continuously or on an intermittent or one-time basis and whether or not for profit, and however organized or formed, and includes a co-operative and an association of persons;

“business activity tax” or “tax” means a tax imposed, levied, assessed or assessable under a Law and all penalties, interest and costs added to taxes as provided in a Law;

“business assessment roll” means a list setting out interests in land and their assessed values for the purposes of taxation and includes a supplementary roll and any amendments to the roll;

“business operator” means a holder of business premises who conducts business on or from a business premises;

“business premises” means property used in respect of a business, or on or from which a business is carried on;

“business tax notice” means a notice of business activity taxes owing sent to a business operator under a Law;



“business tax roll” means a list prepared under a Law of persons liable to pay business activity tax on business premises and includes a supplementary roll and any amendments to the roll;

“Commission” means the First Nations Tax Commission established under the Act;

“Council” has the meaning given to that term in the Act;

“First Nation” means a band named in the schedule to the Act;

“First Nation Corporation” means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

“interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

“Law” means a business activity tax law enacted under subparagraph 5(1)(a)(iv) of the Act;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“reference date” means the date used as a reference date for assessments conducted under a First Nation’s assessment law;

“reference jurisdiction” means the taxing jurisdiction that a First Nation specifies to the Commission for the purpose of setting tax rates and comparing local service standards;

“reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

“tax administrator” means the person appointed by Council to administer and enforce a Law;

“taxation law” means a law enacted by a First Nation under paragraph 5(1)(a) of the Act respecting the taxation of interests in land; and

“taxation year” means the calendar year in which taxes are levied.

Except as otherwise provided in these Standards, words and expressions used in these Standards have the same meaning as in the Act.

## PART VI STANDARDS

### 1. Administration and Enforcement of Law

The Law must provide for

- (a) the appointment by resolution of a tax administrator, or

(b) the tax administrator appointed under the First Nation's taxation law, to oversee the administration and enforcement of the Law.

## **2. Penalties**

Where the Law provides for a penalty to be imposed in respect of unpaid taxes, the Law must set out the date on which a penalty will be imposed if taxes remain unpaid.

## **3. Tax Collection and Enforcement**

3.1 The Law must provide for the enforcement measures that may be taken by the First Nation to collect unpaid taxes.

3.2 If the First Nation wishes to recover its costs where enforcing by way of seizure and sale of personal property, the types of costs and the amounts must be specified in the Law.

## **4. Confidentiality**

The Law must provide for the confidentiality of information and documents obtained by the tax administrator, assessor, the Assessment Review Board and any other person who has custody or control of records obtained or created under the Law, except that disclosure may be made

- (a) in the course of administering the Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board or a court of law;
- (c) where a holder gives written authorization for his or her agent to obtain confidential information relating to a property; or
- (d) by Council to a third party for research (including statistical) purposes.

# **PART VII**

## **STANDARDS FOR BUSINESS ACTIVITY TAX (OCCUPANCY) LAWS IN MANITOBA**

### **5. Assessor**

The Law must

- (a) provide for the appointment by resolution of an assessor, or
- (b) require the assessor appointed under the First Nation's assessment law,

to undertake assessments of assessable property in accordance with the Law and such other duties as set out in the Law.

### **6. Assessment Timing and Method**

6.1 The Law must provide for the assessment of business premises in each year when a general assessment is made in the Province of Manitoba.

6.2 The Law must require the assessor to determine the assessed value of business premises based on the annual rental value of the business premises on the reference date, by using the

- (a) valuation methods, rates, rules and formulas established under the Province of Manitoba's assessment legislation for the assessment of business premises; and
- (b) assessment practices used by assessors for conducting assessments off the reserve in the Province of Manitoba for business premises.

## **7. Business Assessment Roll and Notice**

7.1 The Law must provide for the completion of an annual business assessment roll

- (a) on or before December 31 of the year before the taxation year;
- (b) containing a list of every business premises that is liable to taxation under the Law; and
- (c) containing at least the following information in respect of each business premises:
  - (i) the name and last known address of the business operator,
  - (ii) the address of the business premises, and
  - (iii) the assessed value of the business premises.

7.2 The Law may provide for the business assessment roll to be combined with the First Nation's assessment roll under its assessment law.

7.3 The Law must provide for

- (a) certification of the business assessment roll by the assessor that the business assessment roll was completed in accordance with the Law;
- (b) delivery of the certified business assessment roll by the assessor to the Council;
- (c) inspection of the business assessment roll by any person;
- (d) a prohibition on using the information contained in the business assessment roll for solicitation purposes; and
- (e) a procedure where holders can apply to have their name, address or other information about the business operator omitted or obscured from the business assessment roll for reasons of safety or the mental or physical health of the business operator or a member of their household.

## **8. Correction of Errors and Omissions**

8.1 The Law must provide procedures for the correction by the assessor of errors and omissions in the business assessment roll through amended or supplementary business assessment rolls.

8.2 Where the First Nation has made an assessment law, the Law may provide for the application of the provisions for the correction of errors and omissions in the

assessment roll set out in that assessment law to apply to the correction of errors and omissions in the business assessment roll.

## **9. Business Assessment Notice**

9.1 The Law must provide for business assessment notices to be mailed to all persons named on the business assessment roll in respect of a business premises by a date specified in the Law that is on or before the date set for mailing of business tax notices.

9.2 The Law must require a business assessment notice to contain at least the following information:

- (a) the name and address of the business operator;
- (b) the address of the business premises;
- (c) the assessed value of the business premises;
- (d) the opportunity to make a request for reconsideration of the assessment by the assessor and the deadline for making such a request; and
- (e) the right to appeal the assessment to the Assessment Review Board, how to appeal and the deadline for an appeal.

## **10. Reconsideration**

10.1 The reconsideration procedures in the Law must

- (a) allow a person named on the business assessment roll in respect of a property to request that the assessor reconsider the assessment of that property;
- (b) provide for at least thirty (30) days after the date of delivery of a business assessment notice for a person to request a reconsideration by the assessor;
- (c) set out the grounds for reconsideration;
- (d) require the assessor to complete the reconsideration within fourteen (14) days after the assessor receives a request for reconsideration and
  - (i) notify the person that made the request that the assessment is confirmed, or
  - (ii) where the assessor determines that the property should have been assessed differently, offer to modify the assessment; and
- (e) where the person that made the request agrees to a modification, provide for the assessor
  - (i) to amend the business assessment roll,
  - (ii) to give notice of the amendment to all persons who received a business assessment notice in respect of the assessable property, and
  - (iii) where a notice of appeal has been given in respect of an assessable property, to give notice of the amendment to the Assessment Review Board.

10.2 Where the First Nation has made an assessment law, the Law may provide for the application of the reconsideration provisions in that assessment law to apply to requests for reconsiderations, provided the requirements in subsection 10.1 are met.

## **11. Assessment Appeals**

11.1 The Law must set out, at a minimum, the following grounds for appeal to the Assessment Review Board:

- (a) the assessed value of the property;
- (b) the applicability of an exemption to the property; and
- (c) an alleged error or omission in the assessment.

11.2 If the Law provides for an administration fee for the filing of an assessment appeal, the fee must not exceed thirty dollars (\$30).

## **12. Assessment Review Board**

12.1 Where the First Nation has made an assessment law, the Law must

- (a) provide for the application of the Assessment Review Board provisions in that assessment law to apply to appeals, provided the requirements in this section are met; or
- (b) include the provisions set out in this section.

12.2 The Law must

- (a) set out the powers, duties and functions of the chair;
- (b) provide for the appointment of members of the Assessment Review Board by Council resolution and for a term of appointment of those members of not less than two (2) years; and
- (c) set out when and how members of the Assessment Review Board may be removed from office.

12.3 The Law must establish practices and procedures for the conduct of Assessment Review Board hearings, including respecting

- (a) a party's right to be heard, have representation, present evidence and call witnesses;
- (b) the manner by which the Assessment Review Board may conduct a hearing; and
- (c) the evidentiary rules that apply during a hearing.

12.4 In establishing practices and procedures, the Law may

- (a) provide for additional practices and procedures to be established in a practices and procedures manual approved by Council resolution; and

(b) permit the Assessment Review Board to determine its own procedure during a hearing to the extent not inconsistent with the Law.

12.5 The Law must provide for, at a minimum, the complainant, the assessor and business operator (if other than the complainant) to be parties to the appeal.

12.6 The Law must set out procedures for updating the business assessment roll to reflect decisions of the Assessment Review Board.

### **13. Tax Liability**

The Law must provide that

- (a) it applies to all business premises; and
- (b) all business premises are subject to taxation unless exempted from taxation in accordance with the Law.

### **14. Exemptions from Taxation**

14.1 Where a First Nation wishes to provide for exemptions from taxation under a Law, those exemptions must be set out within the Law.

14.2 Where exemptions from taxation are included in a Law, the exemptions must be in respect of business premises in one or more of the following categories:

- (a) exemptions for business premises held or occupied by a business operator who is a member of the First Nation;
- (b) exemptions for business premises held or occupied by a business operator that is either the First Nation or a First Nation Corporation; or
- (c) exemptions within a class of exemption from business taxes used by local governments in the Province of Manitoba.

14.3 Exemptions from taxation under paragraphs 14.2(a) and (b) must not exempt business premises held by a member, the First Nation or a First Nation Corporation, as the case may be, that are actually occupied by a business operator who is not a member, the First Nation or a First Nation Corporation.

### **15. Business Tax Roll**

The Law must provide for the tax administrator to create a business tax roll each year by a date set out in the Law.

### **16. Tax Rate**

16.1 The Law must establish a rate of business activity tax as a rate for each one hundred dollars (\$100) of assessed value.

16.2 Where the First Nation is exercising its business activity taxing jurisdiction for business premises for the first time, its Law must

- (a) establish the same or a lower rate of business activity tax as is established by the reference jurisdiction for business taxes in the current year; or

(b) if the reference jurisdiction does not levy a business tax, establish a rate of business activity tax that is the same or lower than the average of the business tax rates levied by all local governments in the Province of Manitoba.

16.3 Where a First Nation wishes to increase its rate of business activity tax,

(a) its amending Law must establish a rate of business activity tax that is not more than five percent (5%) higher than the rate in the existing Law; and

(b) the First Nation must justify the increase by written evidence of special projects, incremental growth, increases in local inflation above the national average, taxpayer support, or a fundamental change to the assessment methods for the assessment of business premises.

### **17. No Minimum Tax**

The Law must not establish a minimum amount of tax to be levied on business premises.

### **18. Tax Payments**

18.1 The Law must

(a) provide for the date on which taxes are due and payable; and

(b) set out where tax payments must be made and the acceptable forms of payment.

18.2 Where the Law provides for tax payments by installments, the Law must set out

(a) how a taxpayer may apply to pay taxes by installments;

(b) the due date for each installment;

(c) how each installment amount will be calculated;

(d) any consequences of failing to pay an installment by the installment due date; and

(e) any penalties or interest that will be levied on unpaid installment payments and when such charges will be imposed.

### **19. Business Tax Notices**

19.1 The Law must require the tax administrator to mail a business tax notice in each year by a date set out in the Law that is at least thirty (30) days before the date that any taxes are due.

19.2 The Law must require the tax administrator to mail a business tax notice to

(a) each business operator subject to tax; and

(b) each person whose name appears on the business tax roll in respect of a business premises.

19.3 The Law must require a business tax notice to contain at least the following information:

- (a) a description of the business premises;
- (b) the taxes imposed under the Law for the current taxation year;
- (c) when penalties will be added if taxes are not paid;
- (d) any unpaid taxes, penalties, interest and arrears in respect of the property; and
- (e) where payment must be made, the manner of payment, and the date or dates the taxes are due, including due dates for any installment tax payments.

19.4 The Law must provide for the mailing of amended business tax notices where the business tax roll is amended to reflect an amended or supplementary business assessment roll.

## **20. Tax Refunds**

20.1 The Law must set out procedures for providing refunds to taxpayers and the circumstances under which refunds will be given.

20.2 The Law must include at least the following provisions:

- (a) a refund of excess taxes paid where a change in the business assessment results in a reduction of taxes for a business premises; and
- (b) payment of interest at a rate of two percent (2%) below the prime lending rate of the principal banker to the First Nation on the fifteenth day of the month immediately preceding the calculation of the interest for the following three (3) month period.

20.3 Notwithstanding subsection 20.2, the Law may provide for a refund of excess taxes paid to be applied as a credit on account of taxes or other unpaid amounts due to the First Nation.

## **PART VIII COMING INTO FORCE**

These Standards are established and in effect as of March 29, 2012.

## **PART X ENQUIRIES**

All enquiries respecting these Standards should be directed to:

First Nations Tax Commission  
321 – 345 Yellowhead Highway  
Kamloops, BC V2H 1H1  
Telephone: (250) 828-9857



## **STANDARDS FOR FIRST NATION PROPERTY ASSESSMENT LAWS**

[Consolidated to 2012-03-29]

### **PART I PREAMBLE**

#### **WHEREAS:**

- A. Section 35 of the *First Nations Fiscal and Statistical Management Act* gives the First Nations Tax Commission the authority to establish standards respecting the form and content of First Nation local revenue laws enacted under subsection 5(1) of the Act;
- B. Standards are established by the Commission to further the policy objectives of the Commission and the Act, including to ensure the integrity of the First Nations property taxation system and to assist First Nations to achieve economic growth through the generation of stable local revenues; and
- C. Section 31 of the Act requires the Commission to review every local revenue law and subsection 5(2) of the Act provides that such a law has no force and effect until it is reviewed and approved by the Commission.

### **PART II PURPOSE**

These Standards set out the requirements that must be met for First Nation property assessment laws enacted under subparagraph 5(1)(a)(i) of the Act. These Standards are used by the Commission in its review and approval of First Nations' property assessment laws, pursuant to section 31 of the Act. The requirements established in these Standards are in addition to those requirements set out in the Act.

The Commission recognizes that each First Nation's property taxation system operates within the broader context of its fiscal relationships with other governments. These Standards are intended to support a more comprehensive First Nation fiscal framework within Canada.

### **PART III AUTHORITY AND PUBLICATION**

These Standards are established under subsection 35(1) of the Act and are published in the *First Nations Gazette* as required by subsection 34(1) of the Act.

### **PART IV APPLICATION**

These Standards apply to every property assessment law submitted to the Commission for approval under the Act.

**PART V**  
**DEFINITIONS**

In these Standards:

- “Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;
- “assessable property” means property that is subject to assessment under a Law;
- “assessment” means a valuation and classification of interests in land;
- “Assessment Review Board” means an independent appeal body established by a First Nation to hear and determine assessment appeals and assessor recommendations;
- “assessment roll” means a list setting out interests in land and their assessed values for the purposes of taxation and includes a supplementary assessment roll and any amendments to the assessment roll;
- “chair” means a chair of the Assessment Review Board;
- “Commission” means the First Nations Tax Commission established under the Act;
- “complainant” means a person who commences an appeal of an assessment of assessable property;
- “Council” has the meaning given to that term in the Act;
- “First Nation” means a band named in the schedule to the Act;
- “holder” means a person in lawful possession of an interest in land or a person who
- (a) is entitled, through a lease, licence or other legal means, to possess or occupy the interest in land,
  - (b) is in actual occupation of the interest in land,
  - (c) has any right, title, estate or interest in the interest in land, or
  - (d) is a trustee of the interest in land;
- “interest in land” or “property” means land or improvements, or both, in a reserve and, without limitation, may include any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “Law” means an assessment law enacted under subparagraph 5(1)(a)(i) of the Act;
- “Province” refers to the province in which the assessable property is situated;
- “reserve” means any land set apart for the use and benefit of a First Nation within the meaning of the *Indian Act*; and
- “resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting.

Except as otherwise provided in these Standards, words and expressions used in these Standards have the same meaning as in the Act.

[am. FNTC Resolution 2008-09-17.]

## **PART VI STANDARDS**

### **1. Appointment of Assessor**

The Law must

- (a) provide for the appointment of an assessor to undertake assessments of assessable property in accordance with the Law and such other duties as set out in the Law; and
- (b) provide that any assessor appointed by Council must be qualified to assess real property for taxation purposes in the Province.

[am. FNTC Resolution 2012-03-29.]

### **2. Assessment Dates**

2.1 For those aspects of the assessment process that are set out in Schedule I to these Standards, the Law must incorporate the corresponding dates or time frames in Schedule I, if any.

2.2 Where Schedule I does not provide a date or time frame but allows a First Nation to select a date to be set in its Law, the Law must set a fixed date for that aspect of the assessment process.

2.3 The Law must set a date for mailing assessment notices that is on or before the date for mailing tax notices set in the First Nation's taxation law.

### **3. Assessment Classification**

3.1 The Law must

- (a) establish property classes for the purposes of assessment that are the same as those property classes established in the Province; and
- (b) require the assessor to classify properties by using the provincial classification rules for each property class.

3.2 As an exception to subsection 3.1, Laws of First Nations located in British Columbia must establish a Class 7 Forest land property class that includes only lands respecting which a licence or permit to cut timber has been issued under the *Indian Act*, or under a land code established in accordance with the *First Nations Land Management Act*.

3.3 As an exception to subsection 3.1, Laws of First Nations located in British Columbia are not required to establish property class 3, supportive housing.

[am. FNTC Resolution 2008-12-16; 2009-03-25; 2012-03-29.]

#### **4. Assessment Method**

4.1 For the purposes of assessing interests in land, the Law must require the assessor to use the

- (a) valuation methods, rates, rules and formulas established under provincial assessment legislation, and
- (b) assessment practices used by assessors in the Province for conducting assessments off the reserve,

except where otherwise provided in the Law.

4.2 Without limiting subsection 4.1,

- (a) Laws of First Nations located in Manitoba must establish percentages of assessed value for each property class for which such a value is established by the Province, and must require the assessor to determine the portioned value of each property using the applicable percentages of assessed values established in the Law; and
- (b) Laws of First Nations located in Saskatchewan must establish percentages of assessed value for each property class for which such a value is established by the Province, and must require the assessor to determine the taxable assessment of each property by multiplying the fair value assessment by the applicable percentage of value established in the Law.

[am. FNTC Resolution 2009-03-25.]

#### **5. Assessment Roll**

5.1 The Law must provide for the completion of an annual assessment roll that contains a list of every interest in land liable to taxation or for which payments-in-lieu may be accepted by the Council.

5.1.1 As an exception to subsection 5.1, Laws of First Nations located in Quebec may provide for the completion of an assessment roll every three (3) years, or such other time frame as established or permitted by the Province.

5.2 The Law must require the assessment roll to contain at least the following information:

- (a) the name and address of the holder of the property;
- (b) a description of the property;
- (c) the classification of the property;
- (d) the assessed value by classification of the property;
- (e) the total assessed value of the property;
- (f) for First Nations located in Manitoba, the portioned value of the property;
- (g) for First Nations located in Saskatchewan, the taxable assessment of the property; and

(h) for First Nations located in provinces other than Manitoba and Saskatchewan, the total assessed value of the property liable to taxation.

5.3 The Law must provide for

- (a) certification of the assessment roll by the assessor that the assessment roll was completed in accordance with the Law;
- (b) delivery of the certified assessment roll by the assessor to the Council;
- (c) inspection of the assessment roll by any person;
- (d) a prohibition on using the information contained in the assessment roll for solicitation purposes; and
- (e) a procedure where holders can apply to have their name, address or other information about the holder omitted or obscured from the assessment roll for reasons of safety or the mental or physical health of the holder or a member of the holder's household.

[am. FNTC Resolution 2009-03-25; 2010-12-16.]

## 6. Correction of Errors and Omissions

The Law must provide procedures for the correction by the assessor of errors and omissions in the assessment roll through the use of one or more of revised, amended or supplementary assessment rolls.

## 7. Assessment Notice

7.1 The Law must provide for assessment notices to be delivered to all persons named on the assessment roll in respect of an assessable property.

7.2 The Law must require an assessment notice to contain at least the following information:

- (a) the name and address of the holder of the property;
- (b) a short legal description of the property;
- (c) the assessed value by classification of the property;
- (d) for First Nations located in Manitoba, the portioned value of the property;
- (e) for First Nations located in Saskatchewan, the taxable assessment of the property;
- (f) for First Nations located in provinces other than Manitoba and Saskatchewan, the total assessed value of the property liable to taxation;
- (g) the opportunity to make a request for reconsideration of the assessment by the assessor and the deadline for making such a request; and
- (h) the right to appeal the assessment to the Assessment Review Board, how to appeal and the deadline for an appeal.

[am. FNTC Resolution 2009-03-25.]

## **8. Reconsideration**

The reconsideration procedures in the Law must

- (a) allow a person named on the assessment roll in respect of an assessed property to request that the assessor reconsider the assessment of that assessable property;
- (b) provide for at least thirty (30) days after the date of delivery of an assessment notice for a person to request a reconsideration by the assessor;
- (c) set out the grounds for reconsideration;
- (d) require the assessor to complete the reconsideration within fourteen (14) days after the assessor receives a request for reconsideration and
  - (i) notify the person that made the request that the assessment is confirmed, or
  - (ii) where the assessor determines that the property should have been assessed differently, offer to modify the assessment; and
- (e) where the person that made the request agrees to a modification, provide for the assessor
  - (i) to amend the assessment roll,
  - (ii) to give notice of the amendment to all persons who received an assessment notice in respect of the assessable property, and
  - (iii) where a notice of appeal has been given in respect of an assessable property, to give notice of the amendment to the Assessment Review Board.

## **9. Assessment Appeals**

9.1 The Law must set out, at a minimum, the following grounds for appeal to the Assessment Review Board:

- (a) the assessed value of the assessed property;
- (b) the assessment classification of the assessed property;
- (c) the applicability of an exemption to the assessed property; and
- (d) an alleged error or omission in the assessment.

9.2 If the Law provides for an administration fee for the filing of an assessment appeal, the fee must not exceed thirty dollars (\$30).

## **10. Assessment Review Board**

10.1 The Law must

- (a) set out the powers, duties and functions of the chair;
- (b) provide for the appointment of members of the Assessment Review Board

by Council resolution and for a term of appointment of those members of not less than two (2) years; and

(c) set out when and how members of the Assessment Review Board may be removed from office.

10.2 The Law must establish practices and procedures for the conduct of Assessment Review Board hearings, including respecting

(a) a party's right to be heard, have representation, present evidence and call witnesses;

(b) the manner by which the Assessment Review Board may conduct a hearing; and

(c) the evidentiary rules that apply during a hearing.

10.3 In establishing practices and procedures, the Law may

(a) provide for additional practices and procedures to be established in a practices and procedures manual approved by Council resolution; and

(b) permit the Assessment Review Board to determine its own procedure during a hearing to the extent not inconsistent with the Law.

10.4 The Law must provide for, at a minimum, the complainant, the assessor and the holder of the assessable property (if other than the complainant) to be parties to the appeal.

10.5 The Law must set out procedures for updating the assessment roll to reflect decisions of the Assessment Review Board.

## **11. Confidentiality**

The Law must provide for the confidentiality of information and documents obtained by the tax administrator, assessor, the Assessment Review Board and any other person who has custody or control of records obtained or created under the Law, except that disclosure may be made

(a) in the course of administering the Law or performing functions under it;

(b) in proceedings before the Assessment Review Board or a court of law;

(c) where a holder gives written authorization for his or her agent to obtain confidential information relating to a property; or

(d) by Council to a third party for research (including statistical) purposes.

## **PART VII**

### **COMING INTO FORCE**

These Standards are established and in effect as of October 22, 2007.

**PART VIII**  
**ENQUIRIES**

All enquiries respecting these Standards should be directed to:

First Nations Tax Commission  
321 – 345 Yellowhead Highway  
Kamloops, BC V2H 1H1  
Telephone: (250) 828-9857



**SCHEDULE I****ASSESSMENT TIMELINES**British Columbia

Assessment valuation date:	July 1 of year before taxation year
Physical condition and permitted use date:	October 31 of year before taxation year
Assessment roll and notices date:	December 31 of year before taxation year, where the First Nation has appointed the BC Assessment Authority as the assessor, or January 31 of taxation year, where the First Nation has appointed an assessor other than the BC Assessment Authority.

Alberta

Assessment valuation date:	July 1 of year before taxation year
Physical condition and use date:	December 31 of year before taxation year
Assessment roll date:	a date set by the First Nation in its Law
Assessment notice date:	a date set by the First Nation in its Law

Saskatchewan

Base date for valuation:	as established by Assessment Management Agency from time to time
Physical condition and use date:	January 1 of taxation year
Assessment roll date:	April 1 of taxation year
Assessment notice date:	within fifteen (15) days of completion of assessment roll

Manitoba

Reference date for valuation:	as set by Province from time to time
Assessment roll date:	December 31 of year before taxation year

Assessment notice date: a date set by the First Nation in its Law

### Ontario

Valuation date: January 1 in preceding year, or as set by provincial regulation

Classification date: June 30 of year before taxation year

Assessment roll date: not later than second Tuesday following December 1 of year before taxation year

Assessment notice date: no later than fourteen (14) days before assessment roll is completed

### Quebec

Valuation and condition date: July 1 of second fiscal year preceding first fiscal year for which assessment roll is made

Assessment roll date: August 15 to September 15 of year before taxation year

Assessment notice date: March 1 of taxation year

### New Brunswick

Valuation date: January 1 of year before taxation year

Assessment roll date: December 31 of year before taxation year

Assessment notice date: a date set by the First Nation in its Law

### Nova Scotia

Valuation date: as set by Province from time to time

Physical condition and use date: December 1 of year before Taxation year

Assessment roll date: December 31 of year before taxation year

Assessment notice date: on completion of assessment roll by a date set by the First Nation in its Law

Prince Edward Island

Valuation date:	as set by the First Nation in its Law
Assessment roll date:	as set by the First Nation in its Law
Assessment notice date:	fifth business day in May

Newfoundland & Labrador

Base date for valuation:	January 1 of every third year after 1996
Assessment roll date:	January 1 to September 30
Assessment notice date:	on completion and delivery of assessment roll by a date set by the First Nation in its Law

Yukon Territory

Valuation date:	July 31 of year before taxation year
Assessment roll date:	November 15 of year before taxation year
Assessment notice:	immediately on return of corrected roll to collector by a date set by the First Nation in its Law

Northwest Territories

Base year for valuation:	as set by territory from time to time
Assessment roll date:	October 31 of year before taxation year
Assessment notice date:	twenty-one (21) days after certified roll sent to taxing authority

Nunavut

Base year for valuation:	as set by territory from time to time
Assessment roll date:	October 31 of year before taxation year
Assessment notice date:	twenty-one (21) days after certified roll sent to taxing authority

[am. FNTC Resolution 2008-09-17; 2009-03-25.]

**SCHEDULE II**

Repealed. [FNTC Resolution 2009-03-25.]

**NORMES RELATIVES AUX LOIS SUR LES TAXES  
SUR LES ACTIVITÉS COMMERCIALES DES PREMIÈRES NATIONS**

**PARTIE I  
PRÉAMBULE**

Attendu :

- A. que l'article 35 de la *Loi sur la gestion financière et statistique des premières nations* confère à la Commission de la fiscalité des premières nations le pouvoir d'établir des normes concernant la forme et le contenu des textes législatifs sur les recettes locales des premières nations édictés en vertu du paragraphe 5(1) de la Loi;
- B. que les normes sont établies par la Commission pour favoriser la réalisation des objectifs stratégiques de celle-ci et de la Loi, y compris pour assurer l'intégrité du régime d'imposition foncière des premières nations et pour aider ces dernières à connaître une croissance économique au moyen de la génération de recettes locales stables;
- C. que l'article 31 de la Loi exige que la Commission examine chaque texte législatif sur les recettes locales et que le paragraphe 5(2) de la Loi prévoit qu'un tel texte est inopérant tant qu'il n'a pas été examiné et agréé par la Commission.

**PARTIE II  
OBJET**

Les présentes normes énoncent les exigences que doivent respecter les textes législatifs sur les recettes locales des premières nations édictés en vertu du sous-alinéa 5(1)a)(iv) de la Loi. La Commission se fonde sur ces normes pour examiner et agréer les textes législatifs relatifs aux taxes sur les activités commerciales des premières nations, conformément à l'article 31 de la Loi. Les exigences énoncées dans les présentes normes s'ajoutent à celles établies dans la Loi.

La Commission reconnaît que chaque régime d'imposition foncière d'une première nation fonctionne dans le contexte plus général de ses relations financières avec d'autres gouvernements. Les présentes normes visent à appuyer un cadre financier plus global des premières nations à l'échelle du Canada.

**PARTIE III  
AUTORISATION ET PUBLICATION**

Les présentes normes sont établies en vertu du paragraphe 35(1) de la Loi et sont publiées dans la *Gazette des premières nations*, comme l'exige le paragraphe 34(1) de la Loi.

## **PARTIE IV**

### **APPLICATION**

Les présentes normes s'appliquent à tous les textes législatifs relatifs aux taxes sur les activités commerciales des premières nations qui sont soumis à la Commission pour agrément en vertu de la Loi.

La partie VII des présentes normes ne s'applique qu'aux textes législatifs relatifs aux taxes sur les activités commerciales qui régissent l'évaluation et l'imposition des locaux commerciaux situés sur les réserves dans la province du Manitoba.

## **PARTIE V**

### **DÉFINITIONS**

Les définitions qui suivent s'appliquent aux présentes normes.

- « administrateur fiscal » La personne responsable de l'application et du contrôle d'application du texte législatif, qui est nommée par le conseil.
- « année d'imposition » L'année civile dans laquelle les taxes sont imposées.
- « avis de taxe sur les activités commerciales » Avis indiquant le montant des taxes sur les activités commerciales exigibles qui est transmis à l'exploitant conformément au texte législatif.
- « bien sujet à évaluation » Bien foncier assujéti à l'évaluation en vertu du texte législatif.
- « Comité de révision des évaluations foncières » Organisme d'appel indépendant constitué par une première nation pour entendre et trancher les appels en matière d'évaluation.
- « Commission » La Commission de la fiscalité des premières nations constituée en vertu de la Loi.
- « conseil » S'entend du conseil de la première nation, au sens de la Loi.
- « date de référence » La date utilisée comme date de référence pour les évaluations effectuées en vertu du texte législatif sur l'évaluation foncière d'une première nation.
- « entreprise » L'une ou l'autre des activités suivantes, qu'elle soit exercée de façon continue, irrégulière ou ponctuelle, dans un but lucratif ou non, indépendamment de son mode d'organisation ou de constitution :
  - a) activité ou entreprise commerciale, marchande ou industrielle;
  - b) profession, métier, occupation ou emploi;
  - c) activité consistant à fournir des biens ou des services.

La présente définition vise également les coopératives et les associations de personnes.

- « évaluateur » Personne qualifiée pour effectuer des évaluations foncières aux fins de l'imposition foncière dans la province où est situé le bien sujet à évaluation.
- « évaluation » Estimation de la valeur et classification d'un bien foncier.
- « exploitant » Le détenteur de locaux commerciaux qui exploite une entreprise dans ces locaux ou à partir de ceux-ci.
- « intérêt foncier » ou « bien foncier » S'entend d'une terre ou des améliorations, ou des deux, dans une réserve, y compris, sans restrictions, tout intérêt dans cette terre ou ces améliorations, toute occupation, possession ou utilisation de la terre ou des améliorations, et tout droit d'occuper, de posséder ou d'utiliser la terre ou les améliorations.
- « locaux commerciaux » Bien foncier utilisé relativement à une entreprise ou dans lequel ou à partir duquel une entreprise est exploitée.
- « Loi » La *Loi sur la gestion financière et statistique des premières nations*, L.C. 2005, ch. 9, ainsi que les règlements pris en vertu de cette loi.
- « personne » S'entend notamment d'une société de personnes, d'un consortium, d'une association, d'une personne morale ou du représentant personnel ou autre représentant légal d'une personne.
- « première nation » Bande dont le nom figure à l'annexe de la Loi.
- « réserve » Toute terre réservée à l'usage et au profit d'une première nation au sens de la *Loi sur les Indiens*.
- « rôle de taxes sur les activités commerciales » Liste, établie conformément au texte législatif, énumérant les personnes tenues au paiement de la taxe sur les activités commerciales à l'égard des locaux commerciaux; s'entend en outre d'un rôle supplémentaire et des modifications apportées au rôle.
- « rôle d'évaluation commerciale » Liste sur laquelle sont consignés les intérêts fonciers et leur valeur imposable aux fins d'imposition; s'entend en outre d'un rôle d'évaluation supplémentaire et des modifications apportées au rôle.
- « société de la première nation » Société dont la majorité des actions sont détenues en fiducie pour le compte de la première nation ou de tous les membres de celle-ci.
- « taxe sur les activités commerciales » ou « taxe » Taxe imposée, prélevée, évaluée ou évaluable en vertu du texte législatif, ainsi que tous les intérêts, pénalités et frais qui y sont ajoutés conformément à celui-ci.
- « territoire de référence » Administration taxatrice qu'une première nation indique à la Commission aux fins de l'établissement des taux d'imposition et de la comparaison des normes relatives aux services locaux.
- « texte législatif » Texte législatif relatif à la taxe sur les activités commerciales édicté en vertu du sous-alinéa 5(1)a(iv) de la Loi.

« texte législatif sur l'évaluation foncière » Texte législatif relatif à l'évaluation foncière édicté par une première nation en vertu du sous-alinéa 5(1)a)(i) de la Loi.

« texte législatif sur l'imposition foncière » Texte législatif relatif à l'imposition foncière édicté par une première nation en vertu de l'alinéa 5(1)a) de la Loi.

« valeur imposable » La valeur des locaux commerciaux établie conformément au texte législatif.

Sauf disposition contraire des présentes normes, les termes utilisés dans celles-ci s'entendent au sens de la Loi.

## **PARTIE VI**

### **NORMES**

#### **1. Application du texte législatif**

Le texte législatif doit prévoir, pour la surveillance de l'application et du contrôle d'application de celui-ci :

- a) soit la nomination d'un administrateur fiscal par voie de résolution;
- b) soit la désignation de l'administrateur fiscal nommé en vertu du texte législatif sur l'imposition foncière de la première nation.

#### **2. Pénalités**

Lorsqu'il prévoit l'imposition d'une pénalité en cas de défaut de paiement des taxes, le texte législatif doit fixer la date à laquelle la pénalité sera imposée si les taxes demeurent impayées.

#### **3. Perception des taxes et contrôle d'application**

3.1 Le texte législatif doit prévoir les mesures d'exécution que la première nation peut prendre pour percevoir les taxes impayées.

3.2 Si la première nation souhaite recouvrer ses frais dans les cas où elle procède à la saisie et à la vente de biens meubles, le texte législatif doit préciser les types de frais et en indiquer les montants.

#### **4. Confidentialité**

Le texte législatif doit assurer la confidentialité des renseignements et documents obtenus par l'administrateur fiscal, l'évaluateur, le Comité de révision des évaluations foncières et toute autre personne ayant la garde ou le contrôle de dossiers obtenus ou créés en vertu du texte législatif; toutefois, ces renseignements et documents peuvent être communiqués :

- a) dans le cadre de l'application du texte législatif ou de l'exercice de fonctions aux termes de celui-ci;
- b) dans le cadre d'une procédure devant le Comité de révision des évaluations foncières ou un tribunal judiciaire;



- c) lorsqu'un détenteur a autorisé par écrit son agent à obtenir des renseignements confidentiels concernant un bien foncier;
- d) par le conseil à un tiers à des fins de recherche, y compris la recherche statistique.

## **PARTIE VII**

### **NORMES VISANT LES TEXTES LÉGISLATIFS RELATIFS AUX TAXES SUR LES ACTIVITÉS COMMERCIALES (OCCUPATION) AU MANITOBA**

#### **5. Évaluateur**

Le texte législatif doit :

- a) soit prévoir la nomination, par voie de résolution, d'un évaluateur chargé d'évaluer les biens sujets à évaluation conformément au texte législatif et d'exercer les autres fonctions qui y sont spécifiées;
- b) soit charger l'évaluateur nommé en vertu du texte législatif sur l'évaluation foncière de la première nation d'évaluer les biens sujets à évaluation conformément au texte législatif et d'exercer les autres fonctions qui y sont spécifiées.

#### **6. Date et méthode d'évaluation**

6.1 Le texte législatif doit prévoir l'évaluation des locaux commerciaux chaque année au cours de laquelle une évaluation générale est faite dans la province du Manitoba.

6.2 Le texte législatif doit exiger que l'évaluateur établisse la valeur imposable des locaux commerciaux sur la base de leur valeur locative annuelle à la date de référence, en utilisant :

- a) les méthodes, taux, règles et formules d'évaluation établis sous le régime des lois de la province du Manitoba relatives à l'évaluation des locaux commerciaux;
- b) les pratiques d'évaluation utilisées par les évaluateurs de la province du Manitoba pour les évaluations de locaux commerciaux faites à l'extérieur des réserves.

#### **7. Rôle et avis d'évaluation commerciale**

7.1 Le texte législatif doit prévoir l'établissement d'un rôle d'évaluation commerciale annuel :

- a) dressé au plus tard le 31 décembre de l'année précédant l'année d'imposition;
- b) énumérant tous les locaux commerciaux assujettis à la taxe en vertu du texte législatif;

- c) contenant au moins les renseignements suivants au sujet de chacun des locaux commerciaux :
- (i) le nom et la dernière adresse connue de l'exploitant,
  - (ii) l'adresse des locaux commerciaux,
  - (iii) la valeur imposable des locaux commerciaux.

7.2 Le texte législatif peut permettre que le rôle d'évaluation commerciale soit combiné au rôle d'évaluation de la première nation établi en vertu de son texte législatif sur l'évaluation foncière.

7.3 Le texte législatif doit prévoir :

- a) la certification par l'évaluateur que le rôle d'évaluation commerciale a été établi conformément au texte législatif;
- b) la remise au conseil par l'évaluateur du rôle d'évaluation commerciale certifié;
- c) la consultation par toute personne du rôle d'évaluation commerciale;
- d) l'interdiction d'utiliser les renseignements contenus dans le rôle d'évaluation commerciale à des fins de sollicitation;
- e) une procédure selon laquelle les détenteurs peuvent demander que leur nom ou adresse ou tout autre renseignement concernant l'exploitant soit omis ou masqué dans le rôle d'évaluation commerciale pour des raisons de sécurité ou pour protéger la santé physique ou mentale de l'exploitant ou celle d'une personne résidant au domicile de ce dernier.

## **8. Correction des erreurs et omissions**

8.1 Le texte législatif doit prévoir des procédures permettant à l'évaluateur de corriger les erreurs et omissions contenues dans le rôle d'évaluation commerciale au moyen d'un ou de plusieurs rôles d'évaluation commerciale modifiés ou supplémentaires.

8.2 Le texte législatif peut prévoir, dans les cas où la première nation a pris un texte législatif sur l'évaluation foncière, que les dispositions de ce dernier relatives à la correction des erreurs et omissions dans le rôle d'évaluation s'appliquent à la correction des erreurs et omissions dans le rôle d'évaluation commerciale.

## **9. Avis d'évaluation commerciale**

9.1 Le texte législatif doit prévoir l'envoi par la poste d'un avis d'évaluation commerciale à toutes les personnes dont le nom figure sur le rôle d'évaluation commerciale à l'égard des locaux commerciaux, au plus tard à la date qu'il précise, laquelle ne peut dépasser la date prévue pour l'envoi par la poste des avis de taxe sur les activités commerciales.

9.2 Le texte législatif doit exiger que l'avis d'évaluation commerciale contienne au moins les renseignements suivants :

- a) le nom et l'adresse de l'exploitant;
- b) l'adresse des locaux commerciaux;
- c) la valeur imposable des locaux commerciaux;
- d) la possibilité de présenter une demande de réexamen de l'évaluation par l'évaluateur et le délai prévu pour présenter cette demande;
- e) le droit d'en appeler de l'évaluation devant le Comité de révision des évaluations foncières, la façon d'en appeler et le délai pour interjeter appel.

## 10. Réexamen

10.1 Le processus de réexamen prévu dans le texte législatif doit :

- a) permettre à toute personne dont le nom figure sur le rôle d'évaluation commerciale à l'égard d'un bien foncier de demander que l'évaluateur réexamine l'évaluation de ce bien;
- b) accorder à l'intéressé une période d'au moins trente (30) jours après la date de transmission de l'avis d'évaluation commerciale pour demander le réexamen par l'évaluateur;
- c) définir les motifs de réexamen;
- d) exiger que l'évaluateur effectue le réexamen dans les quatorze (14) jours après en avoir reçu la demande et, selon le cas :
  - (i) qu'il avise le demandeur que l'évaluation est confirmée,
  - (ii) s'il établit que le bien foncier aurait dû être évalué différemment, qu'il offre au demandeur de modifier l'évaluation;
- e) lorsque le demandeur est d'accord avec la modification, indiquer que l'évaluateur doit :
  - (i) modifier le rôle d'évaluation commerciale,
  - (ii) donner avis de la modification à toutes les personnes qui ont reçu un avis d'évaluation commerciale relativement au bien sujet à évaluation,
  - (iii) si un avis d'appel a été déposé à l'égard du bien sujet à évaluation, aviser de la modification le Comité de révision des évaluations foncières.

10.2 Le texte législatif peut prévoir, dans les cas où la première nation a pris un texte législatif sur l'évaluation foncière, que les dispositions de ce dernier relatives au processus de réexamen s'appliquent aux demandes de réexamen, pourvu que les exigences énoncées au paragraphe 10.1 soient respectées.

## 11. Appels en matière d'évaluation

11.1 Le texte législatif doit prévoir au moins les motifs d'appel suivants pour les appels interjetés devant le Comité de révision des évaluations foncières :

- a) la valeur imposable du bien foncier en cause;

- b) l'applicabilité d'une exemption au bien foncier en cause;
- c) une prétendue erreur ou omission dans l'évaluation.

11.2 Si le texte législatif prévoit des frais administratifs à payer pour le dépôt d'un appel en matière d'évaluation, ces frais ne peuvent excéder trente dollars (30 \$).

## **12. Comité de révision des évaluations foncières**

12.1 Le texte législatif doit, dans les cas où la première nation a pris un texte législatif sur l'évaluation foncière :

- a) soit prévoir que les dispositions de ce dernier relatives au Comité de révision des évaluations foncières s'appliquent aux appels, pourvu que les exigences du présent article soient respectées;
- b) soit incorporer les dispositions énoncées au présent article.

12.2 Le texte législatif doit :

- a) définir les pouvoirs et fonctions du président du Comité de révision des évaluations foncières;
- b) prévoir la nomination des membres du Comité de révision des évaluations foncières par une résolution du conseil, pour un mandat d'au moins deux (2) ans;
- c) préciser quand et comment les membres du Comité de révision des évaluations foncières peuvent être révoqués.

12.3 Le texte législatif doit établir des pratiques et procédures pour la tenue des audiences du Comité de révision des évaluations foncières, notamment en ce qui concerne :

- a) le droit d'une partie d'être entendue, d'être représentée, de soumettre des éléments de preuve et de convoquer des témoins;
- b) la manière dont le Comité de révision des évaluations foncières peut tenir une audience;
- c) les règles de preuve applicables durant une audience.

12.4 Pour l'établissement des pratiques et procédures, le texte législatif peut :

- a) prévoir des pratiques et procédures supplémentaires à définir dans un guide des pratiques et procédures approuvé par une résolution du conseil;
- b) permettre au Comité de révision des évaluations foncières d'établir ses propres procédures pendant une audience, dans la mesure où elles ne sont pas incompatibles avec le texte législatif.

12.5 Le texte législatif doit prévoir, à tout le moins, que le plaignant, l'évaluateur et l'exploitant (s'il n'est pas le plaignant) sont parties à l'appel.

12.6 Le texte législatif doit prévoir une procédure de mise à jour du rôle d'évaluation commerciale afin de tenir compte des décisions du Comité de révision des évaluations foncières.

### **13. Assujettissement à la taxe**

Le texte législatif doit prévoir :

- a) qu'il s'applique à tous les locaux commerciaux;
- b) que tous les locaux commerciaux sont assujettis à la taxe, sauf s'ils en sont exemptés en conformité avec le texte législatif.

### **14. Exemptions de taxe**

14.1 Lorsqu'une première nation souhaite prévoir des exemptions de taxe dans le cadre du texte législatif, ces exemptions doivent être expressément énoncées dans celui-ci.

14.2 Lorsque le texte législatif prévoit des exemptions de taxe, il doit s'agir d'exemptions visant les locaux commerciaux de l'une ou plusieurs des catégories suivantes :

- a) les exemptions visant les locaux commerciaux détenus ou occupés par un exploitant qui est membre de la première nation;
- b) les exemptions visant les locaux commerciaux détenus ou occupés par un exploitant qui est la première nation ou une société de la première nation;
- c) les exemptions faisant partie d'une catégorie d'exemptions de taxes d'affaires qu'utilisent des administrations locales de la province du Manitoba.

14.3 Les exemptions de taxe visées aux alinéas 14.2a) et b) ne peuvent s'appliquer aux locaux commerciaux détenus par un membre de la première nation, la première nation ou une société de la première nation, selon le cas, qui sont de fait occupés par un exploitant qui n'est ni un membre de la première nation, ni la première nation ni une société de la première nation.

### **15. Rôle de taxes sur les activités commerciales**

Le texte législatif doit exiger que l'administrateur fiscal établisse un rôle de taxes sur les activités commerciales chaque année au plus tard à la date qui y est précisée.

### **16. Taux de taxe**

16.1 Le texte législatif doit fixer le taux de la taxe sur les activités commerciales, exprimé comme taux pour chaque cent dollars (100 \$) de la valeur imposable.

16.2 Lorsque la première nation exerce son pouvoir d'imposition de la taxe sur les activités commerciales pour la première fois, le texte législatif doit :

- a) fixer un taux de taxe sur les activités commerciales qui est égal ou inférieur à celui établi par le territoire de référence pour l'année en cours à l'égard des taxes d'affaires;

b) si le territoire de référence ne prélève pas de taxe d'affaires, fixer un taux de taxe sur les activités commerciales qui est égal ou inférieur au taux moyen des taxes d'affaires prélevées par toutes les administrations locales de la province du Manitoba.

16.3 Si la première nation souhaite augmenter son taux de taxe sur les activités commerciales :

a) le texte législatif modificatif doit fixer un taux de taxe sur les activités commerciales qui n'exède pas de plus de cinq pour cent (5 %) le taux prévu dans le texte législatif existant;

b) elle doit justifier l'augmentation du taux au moyen d'une preuve écrite des projets spéciaux entrepris, de la croissance excédentaire, de l'augmentation de l'inflation locale au-delà de la moyenne nationale, de l'appui des contribuables ou d'un changement fondamental apporté aux méthodes d'évaluation utilisées pour l'évaluation des locaux commerciaux.

## **17. Aucun montant minimum de taxe**

Le texte législatif ne peut fixer aucun montant minimum de taxe à prélever sur les locaux commerciaux.

## **18. Paiement des taxes**

18.1 Le texte législatif doit :

a) prévoir la date à laquelle les taxes sont exigibles;

b) préciser à quel endroit les paiements de taxes doivent être faits et les modes de paiement acceptables.

18.2 Lorsque le texte législatif prévoit le paiement des taxes par acomptes provisionnels, il doit préciser :

a) la procédure à suivre par le contribuable pour demander de payer les taxes par acomptes provisionnels;

b) la date d'échéance de chaque acompte provisionnel;

c) le mode de calcul du montant de chaque acompte provisionnel;

d) les conséquences du défaut de payer un acompte provisionnel à la date d'échéance;

e) les pénalités ou les intérêts qui seront imposés, le cas échéant, sur les acomptes provisionnels en souffrance et le moment où ils seront imposés.

## **19. Avis de taxe sur les activités commerciales**

19.1 Le texte législatif doit exiger que l'administrateur fiscal envoie par la poste un avis de taxe sur les activités commerciales chaque année au plus tard à la date qui y est précisée, laquelle est d'au moins trente (30) jours avant la date à laquelle les taxes sont exigibles.

19.2 Le texte législatif doit exiger que l'administrateur fiscal envoie par la poste un avis de taxe sur les activités commerciales à :

- a) chaque exploitant assujéti à la taxe;
- b) chaque personne dont le nom figure sur le rôle de taxes sur les activités commerciales à l'égard de locaux commerciaux.

19.3 Le texte législatif doit exiger que l'avis de taxe sur les activités commerciales contienne au moins les renseignements suivants :

- a) une description des locaux commerciaux;
- b) le montant de taxes prélevées en vertu du texte législatif pour l'année d'imposition en cours;
- c) la date où des pénalités seront ajoutées si les taxes ne sont pas payées;
- d) les taxes impayées, les pénalités, les intérêts et les arriérés se rapportant au bien foncier en cause;
- e) lorsqu'un paiement doit être fait, le mode de paiement et la date ou les dates auxquelles les taxes sont exigibles, y compris les dates d'échéance des acomptes provisionnels de taxes, le cas échéant.

19.4 Le texte législatif doit prévoir l'envoi par la poste d'un avis de taxe sur les activités commerciales modifié dans les cas où le rôle de taxes sur les activités commerciales est modifié pour tenir compte d'un rôle d'évaluation commerciale modifié ou supplémentaire.

## **20. Remboursements de taxes**

20.1 Le texte législatif doit prévoir les procédures applicables aux remboursements de taxes accordés aux contribuables et les circonstances dans lesquelles des remboursements sont accordés.

20.2 Le texte législatif doit comporter au moins les dispositions suivantes :

- a) le remboursement des taxes payées en trop lorsque la modification de l'évaluation des locaux commerciaux entraîne une réduction des taxes à payer sur ceux-ci;
- b) le paiement d'intérêts à un taux inférieur de deux pour cent (2 %) au taux préférentiel de la banque principale de la première nation en vigueur le quinzième jour du mois précédant le calcul des intérêts pour la période subséquente de trois (3) mois.

20.3 Malgré le paragraphe 20.2, le texte législatif peut prévoir que le remboursement des taxes payées en trop sera appliqué comme crédit à valoir sur la dette fiscale ou tout autre montant impayé dû à la première nation.

**PARTIE VIII**  
**ENTRÉE EN VIGUEUR**

Les présentes normes sont établies et entrent en vigueur le 29 mars 2012.

**PARTIE IX**  
**DEMANDES DE RENSEIGNEMENTS**

Toutes les demandes de renseignements concernant les présentes normes doivent être adressées à :

Commission de la fiscalité des premières nations  
345, route Yellowhead, bureau 321  
Kamloops (Colombie-Britannique) V2H 1H1  
Téléphone : (250) 828-9857



## **NORMES RELATIVES AUX LOIS SUR L'ÉVALUATION FONCIÈRE DES PREMIÈRES NATIONS**

[Codifiées le 2012-03-29]

### **PARTIE I PRÉAMBULE**

Attendu :

- A. que l'article 35 de la *Loi sur la gestion financière et statistique des premières nations* confère à la Commission de la fiscalité des premières nations le pouvoir d'établir des normes concernant la forme et le contenu des textes législatifs sur les recettes locales édictés en vertu du paragraphe 5(1) de la Loi;
- B. que les normes sont établies par la Commission pour favoriser la réalisation des objectifs stratégiques de celle-ci et de la Loi, y compris pour assurer l'intégrité du régime d'imposition foncière des premières nations et pour aider ces dernières à connaître une croissance économique au moyen de la génération de recettes locales stables;
- C. que l'article 31 de la Loi exige que la Commission examine chaque texte législatif sur les recettes locales et que le paragraphe 5(2) de la Loi prévoit qu'un tel texte est inopérant tant qu'il n'a pas été examiné et agréé par la Commission.

### **PARTIE II OBJET**

Les présentes normes énoncent les exigences que doivent respecter les textes législatifs sur l'évaluation foncière des premières nations édictés en vertu du sous-alinéa 5(1)a(i) de la Loi. La Commission se fonde sur ces normes pour examiner et agréer les textes législatifs sur l'évaluation foncière des premières nations, conformément à l'article 31 de la Loi. Les exigences énoncées dans les présentes normes s'ajoutent à celles établies dans la Loi.

La Commission reconnaît que chaque régime d'imposition foncière d'une première nation fonctionne dans le contexte plus général de ses relations financières avec d'autres gouvernements. Les présentes normes visent à appuyer un cadre financier plus global des premières nations à l'échelle du Canada.

### **PARTIE III AUTORISATION ET PUBLICATION**

Les présentes normes sont établies en vertu du paragraphe 35(1) de la Loi et sont publiées dans la *Gazette des premières nations*, comme l'exige le paragraphe 34(1) de la Loi.

## PARTIE IV APPLICATION

Les présentes normes s'appliquent à tous les textes législatifs sur l'évaluation foncière soumis à la Commission pour agrément en vertu de la Loi.

## PARTIE V DÉFINITIONS

Les définitions qui suivent s'appliquent aux présentes normes.

- « bien sujet à évaluation » Bien foncier assujéti à l'évaluation au titre d'un texte législatif.
- « Comité de révision des évaluations foncières » Organisme d'appel indépendant constitué par une première nation pour entendre et trancher les appels en matière d'évaluation et les recommandations de l'évaluateur.
- « Commission » La Commission de la fiscalité des premières nations constituée en vertu de la Loi.
- « conseil » S'entend du conseil de la première nation, au sens de la Loi.
- « détenteur » Personne qui est légalement en possession d'un intérêt foncier ou qui, selon le cas :
  - a) a le droit de posséder ou d'occuper l'intérêt foncier en vertu d'un bail ou d'un permis ou par tout autre moyen légal;
  - b) occupe de fait l'intérêt foncier;
  - c) a des intérêts, titres ou droits sur l'intérêt foncier;
  - d) est fiduciaire de l'intérêt foncier.
- « évaluation » Estimation de la valeur et classification d'intérêts fonciers.
- « intérêt foncier » ou « bien foncier » S'entend d'une terre ou des améliorations, ou des deux, dans une réserve, y compris, sans restrictions, tout intérêt dans cette terre ou ces améliorations, toute occupation, possession ou utilisation de la terre ou des améliorations, et tout droit d'occuper, de posséder ou d'utiliser la terre ou les améliorations.
- « Loi » La *Loi sur la gestion financière et statistique des premières nations*, L.C. 2005, ch. 9, ainsi que les règlements pris en vertu de cette loi.
- « plaignant » Personne qui porte en appel l'évaluation d'un bien sujet à évaluation.
- « première nation » Bande dont le nom figure à l'annexe de la Loi.
- « président » Le président du Comité de révision des évaluations foncières.
- « province » Province dans laquelle est situé le bien sujet à évaluation.

« réserve » Toute terre réservée à l'usage et au profit d'une première nation au sens de la *Loi sur les Indiens*.

« résolution » Motion adoptée et approuvée par une majorité des membres du conseil présents à une réunion dûment convoquée.

« rôle d'évaluation » Liste faisant état des intérêts fonciers et de leur valeur imposable établie aux fins de l'imposition foncière; s'entend en outre d'un rôle d'évaluation supplémentaire et des modifications apportées au rôle d'évaluation.

« texte législatif » Texte législatif sur l'évaluation foncière édicté en vertu du sous-alinéa 5(1)a(i) de la Loi.

Sauf disposition contraire des présentes normes, les termes utilisés dans celles-ci s'entendent au sens de la Loi.

[mod. Résolution de la CFPN 2008-09-17.]

## PARTIE VI

### NORMES

#### 1. Nomination d'un évaluateur

Le texte législatif doit :

- a) prévoir la nomination d'un évaluateur chargé d'évaluer les biens sujets à évaluation conformément au texte législatif et de remplir toute autre fonction prévue dans celui-ci;
- b) prévoir que tout évaluateur nommé par le conseil doit posséder les qualifications requises pour effectuer des évaluations de biens fonciers à des fins fiscales dans la province.

[mod. Résolution de la CFPN 2012-03-29.]

#### 2. Dates des évaluations

2.1 En ce qui concerne les aspects du processus d'évaluation mentionnés à l'annexe I des présentes normes, le texte législatif doit intégrer les dates ou périodes correspondantes précisées à cette annexe, le cas échéant.

2.2 Si l'annexe I ne précise pas de date ou d'échéancier, mais permet à une première nation de choisir une date à indiquer dans son texte législatif, celui-ci doit établir une date fixe pour cet aspect du processus d'évaluation.

2.3 Le texte législatif doit prévoir une date d'envoi par la poste des avis d'évaluation qui correspond ou est antérieure à la date d'envoi par la poste des avis d'imposition prévus dans le texte législatif relatif à l'imposition foncière de la première nation.

#### 3. Catégories d'évaluation foncière

3.1 Le texte législatif doit :

- a) établir des catégories de biens fonciers aux fins de l'évaluation qui sont les mêmes que celles établies par la province;
- b) exiger que l'évaluateur classe les biens fonciers en utilisant les règles de classification provinciales applicables à chaque catégorie de biens fonciers.

3.2 À titre d'exception au paragraphe 3.1, les textes législatifs des premières nations situées en Colombie-Britannique doivent établir une catégorie 7 (Forêts) de biens fonciers qui comprend seulement les terres à l'égard desquelles des permis de couper du bois ont été délivrés en vertu de la *Loi sur les Indiens* ou dans le cadre d'un code foncier établi conformément à la *Loi sur la gestion des terres des premières nations*.

3.3 À titre d'exception au paragraphe 3.1, les textes législatifs des premières nations situées en Colombie-Britannique n'ont pas à établir une catégorie 3 (Logements supervisés) de biens fonciers.

[mod. Résolution de la CFPN 2008-12-16; 2009-03-25; 2012-03-29.]

#### **4. Méthode d'évaluation**

4.1 Aux fins de l'évaluation des intérêts fonciers, le texte législatif doit, sauf disposition contraire qui y est prévue, exiger que l'évaluateur utilise :

- a) les méthodes, taux, règles et formules d'évaluation établis sous le régime des lois provinciales relatives à l'évaluation foncière;
- b) les pratiques d'évaluation utilisées par les évaluateurs de la province pour les évaluations faites à l'extérieur de la réserve.

4.2 Sans que soit limitée la portée du paragraphe 4.1 :

- a) les textes législatifs des premières nations situées au Manitoba doivent prévoir les pourcentages de la valeur imposable de chaque catégorie de biens fonciers pour laquelle la province a établi une telle valeur et exiger que l'évaluateur détermine la valeur fractionnée de chaque bien foncier à l'aide des pourcentages applicables de la valeur imposable prévus dans le texte législatif;
- b) les textes législatifs des premières nations situées en Saskatchewan doivent prévoir les pourcentages de la valeur imposable de chaque catégorie de biens fonciers pour laquelle la province a établi une telle valeur et exiger que l'évaluateur détermine l'évaluation imposable de chaque bien foncier en multipliant la juste valeur selon l'évaluation par le pourcentage applicable de la valeur prévu dans le texte législatif.

[mod. Résolution de la CFPN 2009-03-25.]

#### **5. Rôle d'évaluation**

5.1 Le texte législatif doit prévoir l'établissement d'un rôle d'évaluation annuel qui contient une liste de tous les intérêts fonciers assujettis à l'impôt ou pour lesquels le conseil peut accepter des paiements versés en remplacement d'impôts.

5.1.1 À titre d'exception au paragraphe 5.1, les textes législatifs des premières nations situées au Québec peuvent prévoir l'établissement d'un rôle d'évaluation tous les trois (3) ans ou à tout autre intervalle fixé ou permis par la province.

5.2 Le texte législatif doit exiger que le rôle d'évaluation contienne au moins les renseignements suivants :

- a) le nom et l'adresse du détenteur du bien foncier;
- b) une description du bien foncier;
- c) la classification du bien foncier;
- d) la valeur imposable selon la classification du bien foncier;
- e) la valeur imposable totale du bien foncier;
- f) dans le cas d'une première nation située au Manitoba, la valeur fractionnée du bien foncier;
- g) dans le cas d'une première nation située en Saskatchewan, l'évaluation imposable du bien foncier;
- h) dans le cas d'une première nation située dans une province autre que le Manitoba ou la Saskatchewan, la valeur imposable totale du bien foncier assujéti à l'impôt.

5.3 Le texte législatif doit prévoir que :

- a) l'évaluateur doit certifier que le rôle d'évaluation a été établi conformément au texte législatif;
- b) l'évaluateur doit remettre au conseil le rôle d'évaluation certifié;
- c) toute personne peut consulter le rôle d'évaluation;
- d) nul ne peut utiliser les renseignements contenus dans le rôle d'évaluation à des fins de sollicitation;
- e) les détenteurs peuvent, en suivant la procédure indiquée, demander que leur nom, adresse ou tout autre renseignement les concernant soit omis ou masqué dans le rôle d'évaluation pour des raisons de sécurité ou pour protéger leur santé physique ou mentale ou celle d'une personne résidant à leur domicile.

[mod. Résolution de la CFPN 2009-03-25; 2010-12-16.]

## **6. Correction des erreurs et omissions**

Le texte législatif doit prévoir des procédures permettant à l'évaluateur de corriger les erreurs et omissions dans le rôle d'évaluation au moyen d'un ou de plusieurs rôles d'évaluation révisés, modifiés ou supplémentaires.

## **7. Avis d'évaluation**

7.1 Le texte législatif doit prévoir l'envoi d'un avis d'évaluation à toutes les personnes dont le nom figure sur le rôle d'évaluation à l'égard d'un bien sujet à évaluation.

7.2 Le texte législatif doit exiger que l'avis d'évaluation contienne au moins les renseignements suivants :

- a) le nom et l'adresse du détenteur du bien foncier;
- b) une brève description officielle du bien foncier;
- c) la valeur imposable selon la classification du bien foncier;
- d) dans le cas d'une première nation située au Manitoba, la valeur fractionnée du bien foncier;
- e) dans le cas d'une première nation située en Saskatchewan, l'évaluation imposable du bien foncier;
- f) dans le cas d'une première nation située dans une province autre que le Manitoba ou la Saskatchewan, la valeur imposable totale du bien foncier assujetti à l'impôt;
- g) la possibilité de présenter une demande de réexamen de l'évaluation par l'évaluateur et le délai pour présenter cette demande;
- h) le droit d'en appeler de l'évaluation devant le Comité de révision des évaluations foncières, la façon d'en appeler et le délai pour interjeter un appel.

[mod. Résolution de la CFPN 2009-03-25.]

## 8. Réexamen

Le processus de réexamen prévu dans le texte législatif doit :

- a) permettre à une personne dont le nom figure sur le rôle d'évaluation à l'égard d'un bien sujet à évaluation de demander que l'évaluateur réexamine l'évaluation de ce bien;
- b) accorder à l'intéressé une période d'au moins trente (30) jours après la date d'envoi d'un avis d'évaluation pour demander un réexamen par l'évaluateur;
- c) définir les motifs de réexamen;
- d) exiger que l'évaluateur effectue le réexamen dans les quatorze (14) jours après en avoir reçu la demande et :
  - (i) qu'il avise le demandeur que l'évaluation est confirmée,
  - (ii) s'il établit que le bien foncier aurait dû être évalué différemment, qu'il offre au demandeur de modifier l'évaluation;
- e) lorsque le demandeur est d'accord avec la modification, indiquer que l'évaluateur doit :
  - (i) modifier le rôle d'évaluation,
  - (ii) faire part de la modification à toutes les personnes qui ont reçu l'avis d'évaluation relatif au bien sujet à évaluation,

- (iii) si un avis d'appel a été déposé à l'égard du bien sujet à évaluation, aviser de la modification le Comité de révision des évaluations foncières.

## **9. Appels en matière d'évaluation**

9.1 Le texte législatif doit prévoir au moins les motifs d'appel suivants pour les appels interjetés devant le Comité de révision des évaluations foncières :

- a) la valeur imposable du bien sujet à évaluation;
- b) la catégorie d'évaluation foncière du bien sujet à évaluation;
- c) l'applicabilité d'une exemption au bien sujet à évaluation;
- d) une prétendue erreur ou omission dans l'évaluation.

9.2 Si le texte législatif prévoit des frais administratifs à payer pour le dépôt d'un appel en matière d'évaluation, ces frais ne peuvent excéder trente dollars (30 \$).

## **10. Comité de révision des évaluations foncières**

10.1 Le texte législatif doit :

- a) définir les pouvoirs et fonctions du président;
- b) prévoir la nomination de membres du Comité de révision des évaluations foncières par une résolution du conseil, pour un mandat d'au moins deux (2) ans;
- c) préciser quand et comment les membres du Comité de révision des évaluations foncières peuvent être révoqués.

10.2 Le texte législatif doit établir des pratiques et procédures pour la tenue des audiences du Comité de révision des évaluations foncières, notamment en ce qui concerne :

- a) le droit d'une partie d'être entendue, d'être représentée, de soumettre des éléments de preuve et de convoquer des témoins;
- b) la manière dont le Comité de révision des évaluations foncières peut tenir une audience;
- c) les règles de preuve applicables durant une audience.

10.3 Pour l'établissement des pratiques et procédures, le texte législatif peut :

- a) prévoir des pratiques et procédures supplémentaires à définir dans un guide des pratiques et procédures approuvé par une résolution du conseil;
- b) permettre au Comité de révision des évaluations foncières d'établir ses propres procédures pendant une audience, dans la mesure où elles ne sont pas incompatibles avec le texte législatif.

10.4 Le texte législatif doit prévoir, à tout le moins, que le plaignant, l'évaluateur et le détenteur du bien sujet à évaluation (s'il n'est pas le plaignant) sont parties à l'appel.

10.5 Le texte législatif doit prévoir une procédure de mise à jour du rôle d'évaluation afin de tenir compte des décisions du Comité de révision des évaluations foncières.

### **11. Confidentialité**

Le texte législatif doit assurer la confidentialité des renseignements et des documents obtenus par l'administrateur fiscal, l'évaluateur, le Comité de révision des évaluations foncières et toute autre personne ayant la garde ou le contrôle de dossiers obtenus ou créés en vertu du texte législatif; toutefois, ces renseignements et ces documents peuvent être communiqués :

- a) dans le cadre de l'application du texte législatif ou de l'exercice de fonctions aux termes de celui-ci;
- b) dans le cadre d'une procédure devant le Comité de révision des évaluations foncières ou un tribunal judiciaire;
- c) lorsqu'un détenteur a autorisé par écrit son agent à obtenir des renseignements confidentiels concernant un bien foncier;
- d) par le conseil à un tiers à des fins de recherche, y compris la recherche statistique.

## **PARTIE VII**

### **ENTRÉE EN VIGUEUR**

Les présentes normes sont établies et entrent en vigueur le 22 octobre 2007.

## **PARTIE VIII**

### **DEMANDES DE RENSEIGNEMENTS**

Toutes les demandes de renseignements concernant les présentes normes doivent être adressées à :

Commission de la fiscalité des premières nations  
345, route Yellowhead, bureau 321  
Kamloops (Colombie-Britannique) V2H 1H1  
Téléphone : (250) 828-9857



## ANNEXE I

### ÉCHÉANCIERS DES ÉVALUATIONS FONCIÈRES

#### Colombie-Britannique

Date de l'évaluation foncière :	le 1 <sup>er</sup> juillet de l'année précédant l'année d'imposition
État physique et date d'utilisation permise :	le 31 octobre de l'année précédant l'année d'imposition
Dates du rôle et des avis d'évaluation :	le 31 décembre de l'année précédant l'année d'imposition, si la première nation a désigné la BC Assessment Authority comme évaluateur; le 31 janvier de l'année d'imposition, si la première nation a désigné un évaluateur autre que la BC Assessment Authority

#### Alberta

Date de l'évaluation foncière :	le 1 <sup>er</sup> juillet de l'année précédant l'année d'imposition
État physique et date d'utilisation :	le 31 décembre de l'année précédant l'année d'imposition
Date du rôle d'évaluation :	la date fixée par la première nation dans son texte législatif
Date de l'avis d'évaluation :	la date fixée par la première nation dans son texte législatif

#### Saskatchewan

Date de référence pour l'évaluation :	la date fixée à l'occasion par l'Assessment Management Agency
État physique et date d'utilisation :	le 1 <sup>er</sup> janvier de l'année d'imposition
Date du rôle d'évaluation :	le 1 <sup>er</sup> avril de l'année d'imposition

Date de l'avis d'évaluation : dans les quinze (15) jours suivant l'établissement du rôle d'évaluation

### Manitoba

Date de référence pour l'évaluation : telle qu'établie à l'occasion par la province

Date du rôle d'évaluation : le 31 décembre de l'année précédant l'année d'imposition

Date de l'avis d'évaluation : la date fixée par la première nation dans son texte législatif

### Ontario

Date de l'évaluation : le 1<sup>er</sup> janvier de l'année précédente ou la date fixée par la réglementation provinciale

Date de la classification : le 30 juin de l'année précédant l'année d'imposition

Date du rôle d'évaluation : au plus tard le deuxième mardi suivant le 1<sup>er</sup> décembre de l'année précédant l'année d'imposition

Date de l'avis d'évaluation : au plus tard quatorze (14) jours avant l'établissement du rôle d'évaluation

### Québec

État et date de l'évaluation : le 1<sup>er</sup> juillet du deuxième exercice précédant le premier exercice pour lequel le rôle d'évaluation est établi

Date du rôle d'évaluation : 15 août au 15 septembre de l'année précédant l'année d'imposition

Date de l'avis d'évaluation : le 1<sup>er</sup> mars de l'année d'imposition

### Nouveau-Brunswick

Date de l'évaluation : le 1<sup>er</sup> janvier de l'année précédant l'année d'imposition

Date du rôle d'évaluation :	le 31 décembre de l'année précédant l'année d'imposition
Date de l'avis d'évaluation :	la date fixée par la première nation dans son texte législatif
<u>Nouvelle-Écosse</u>	
Date de l'évaluation :	la date fixée à l'occasion par la province
État physique et date d'utilisation :	le 1 <sup>er</sup> décembre de l'année précédant l'année d'imposition
Date du rôle d'évaluation :	le 31 décembre de l'année précédant l'année d'imposition
Date de l'avis d'évaluation :	après l'établissement du rôle d'évaluation à la date fixée par la première nation dans son texte législatif
<u>Île-du-Prince-Édouard</u>	
Date de l'évaluation :	la date fixée par la première nation dans son texte législatif
Date du rôle d'évaluation :	la date fixée par la première nation dans son texte législatif
Date de l'avis d'évaluation :	le cinquième jour ouvrable de mai
<u>Terre-Neuve-et-Labrador</u>	
Date de référence pour l'évaluation :	le 1 <sup>er</sup> janvier aux trois ans après 1996
Date du rôle d'évaluation :	1 <sup>er</sup> janvier au 30 septembre
Date de l'avis d'évaluation :	après l'établissement et la remise du rôle d'évaluation à la date fixée par la première nation dans son texte législatif
<u>Territoire du Yukon</u>	
Date de l'évaluation :	le 31 juillet de l'année précédant l'année d'imposition
Date du rôle d'évaluation :	le 15 novembre de l'année précédant l'année d'imposition

Date de l'avis d'évaluation : dès la remise du rôle corrigé au percepteur, à la date fixée par la première nation dans son texte législatif

Territoires du Nord-Ouest

Année de référence pour l'évaluation : telle qu'établie à l'occasion par ce territoire

Date du rôle d'évaluation : le 31 octobre de l'année précédant l'année d'imposition

Date de l'avis d'évaluation : vingt et un jours (21) après l'envoi du rôle certifié à l'autorité taxatrice

Nunavut

Année de référence pour l'évaluation : telle qu'établie à l'occasion par ce territoire

Date du rôle d'évaluation : le 31 octobre de l'année précédant l'année d'imposition

Date de l'avis d'évaluation : vingt et un jours (21) après l'envoi du rôle certifié à l'autorité taxatrice

[mod. Résolution de la CFPN 2008-09-17; 2009-03-25.]

**ANNEXE II**

Abrogée [Résolution de la CFPN 2009-03-25.]



**AKISQ'NUK FIRST NATION  
PROPERTY ASSESSMENT AMENDMENT LAW, 2012**

[Effective February 10, 2012]

WHEREAS:

A. The Chief and Council of the Akisiq'nuk First Nation wish to amend the *Akisiq'nuk First Nation Property Assessment Law, 2008* to provide for the remuneration of Assessment Review Board members that is consistent with provincial remuneration; and

B. The Council of the Akisiq'nuk First Nation will request an exemption under subsections 6(2) and 8(2) of the Act from the Commission with respect to this amending law,

NOW THEREFORE the Council of the First Nation duly enacts as follows:

1. This Law may be cited as the *Akisiq'nuk First Nation Property Assessment Amendment Law, 2012*.

2. Subsection 22.(1) of the *Akisiq'nuk First Nation Property Assessment Law, 2008* is deleted in its entirety and is replaced with the following:

“22.(1) The First Nation must remunerate

(a) the chair (or acting chair) at the rates established from time to time by the Province for a part-time chair of an administrative tribunal categorized as Group 1, and

(b) a member (or replacement member appointed to act) other than the chair, at the rates established from time to time by the Province for a part-time member of an administrative tribunal categorized as Group 1,

For time spent on activities related to the Assessment Review Board.”

3. This amending law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 31st day of January, 2012, at Windermere, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

[Lorne Shovar]

\_\_\_\_\_  
Chief Lorne Shovar

[Beatrice Stevens]

\_\_\_\_\_  
Councillor Beatrice Stevens

[Marguerite Cooper]

\_\_\_\_\_  
Councillor Marguerite Cooper

[Allan Nicholas]

\_\_\_\_\_  
Councillor Allan Nicholas

[Samantha Sam]

\_\_\_\_\_  
Councillor Samantha Sam

**OSOYOOS INDIAN BAND**  
**AMENDMENT NO. 3 TO OSOYOOS INDIAN BAND**  
**PROPERTY TAXATION LAW, 2009**

[Effective February 10, 2012]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act* (the “Act”), the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Osoyoos Indian Band has applied to become a borrowing member of the First Nations Finance Authority;

C. Subsection 5(6) of the Act requires the property taxation law of a borrowing member to provide for the recovery of any amounts payable by the borrowing member to the Authority under paragraph 84(5)(b) of the Act;

D. The Council of the Osoyoos Indian Band wishes to adopt this Law to meet the requirement of Subsection 5(6) of the Act; and

E. The Council of the Osoyoos Indian Band has requested an exemption under subsections 6(2) and 8(2) of the Act from the Commission with respect to this Law,

NOW THEREFORE the Council of the Osoyoos Indian Band duly enacts as follows:

**Citation**

1. This Law may be cited as the *Amendment No. 3 to Osoyoos Indian Band Property Taxation Law, 2009*.

**New Section**

2. The *Osoyoos Indian Band Property Taxation Law, 2009*, as amended, is hereby amended by inserting a new section 11.1, after subsection 11(9), as follows:

**“Special Levy**

**11.1** If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, Council must make such property taxation laws or amend this Law as necessary in order to recover the amount payable.”

3. This Law comes into force and effect on the later of February 10, 2012 and the day after it is approved by the First Nations Tax Commission.



THIS LAW IS HEREBY DULY ENACTED by Council at a duly convened meeting held on the 19th day of January, 2012, at Oliver in the province of British Columbia.

A quorum of Council consists of THREE (3) members of Council.

[Clarence Louie]

\_\_\_\_\_  
Chief Clarence Louie

[Tony Baptiste]

\_\_\_\_\_  
Councillor Tony Baptiste

\_\_\_\_\_  
Councillor Theresa Gabriel

[Veronica McGinnis]

\_\_\_\_\_  
Councillor Veronica McGinnis

\_\_\_\_\_  
Councillor Charlotte Stringam

**OSOYOOS INDIAN BAND  
BORROWING AGREEMENT LAW, 2012**

[Effective February 10, 2012]

WHEREAS:

A. Pursuant to paragraph 5(1)(d) of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting the borrowing of money from the Authority, including any authorization to enter into a borrowing agreement with the Authority;

B. The Osoyoos Indian Band wishes to become a borrowing member of the Authority;

C. The Osoyoos Indian Band wishes to enter into a borrowing agreement with the Authority as provided in this Law;

D. The Osoyoos Indian Band has enacted a financial administration law under paragraph 9(1)(a) of the Act, which law has been approved by the First Nations Financial Management Board, as required by section 4 of the Act; and

E. The Osoyoos Indian Band has obtained a certificate from the First Nations Financial Management Board, as required by subsection 32(1) of the Act, a copy of which certificate is attached as Schedule “A” to this Law.

NOW THEREFORE the Council of the Osoyoos Indian Band duly enacts as follows:

1. This Law may be cited as the *Osoyoos Indian Band Borrowing Agreement Law, 2012*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

“Authority” means the First Nations Finance Authority established under the Act;

“Borrowing Agreement” means the borrowing member agreement between the Authority and the First Nation in the form attached to this Law as Schedule “B”;

“certificate” means a Financial Performance Certificate issued by the First Nations Financial Management Board under subsection 50(3) of the Act;

“First Nation” means the Osoyoos Indian Band; and

“Law” means this borrowing agreement law.

3. Unless the context otherwise requires, words and expressions used in the Law and not otherwise defined have the same meaning as in the Act.

4. The Council is authorized to enter into the Borrowing Agreement with the Authority and a quorum of Council is authorized and directed to execute the Borrowing Agreement on behalf of the First Nation.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This 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.

7. The Schedules attached to this Law form integral parts of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [19] day of [January], 20 [12], at [Oliver] in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

[Clarence Louie]  
\_\_\_\_\_  
Chief Clarence Louie

[Tony Baptiste]  
\_\_\_\_\_  
Councillor Tony Baptiste

\_\_\_\_\_  
Councillor Charlotte Stringam

[Veronica McGinnis]  
\_\_\_\_\_  
Councillor Veronica McGinnis

\_\_\_\_\_  
Councillor Theresa Gabriel

Laws – FSMA, s.5 and s.9  
Lois – LGFSPN, art. 5 et 9

**SCHEDULE “A”****FINANCIAL PERFORMANCE CERTIFICATE ISSUED TO  
OSOYOOS INDIAN BAND**

The First Nations Financial Management Board (“the Board”) completed its review of the Osoyoos Indian Band’s Financial Performance for compliance with the *Financial Performance Standards* established under section 55 of the *First Nations Fiscal and Statistical Management Act* (“the Act”). On the basis of its review and after consideration of its findings, the Board is of the opinion and certifies that, as at March 31, 2011, the Osoyoos Indian Band was in compliance with the *Financial Performance Standards*.

The Board has provided the Osoyoos Indian Band with a Report and attached Schedule dated November 23, 2011 as required under section 50(2) of the Act and upon which the Board’s opinion and certification is based.

This Certificate has been issued to the Osoyoos Indian Band under section 50(3) of the Act solely for the purpose of enabling the Osoyoos Indian Band to satisfy the requirements of the Act. It should not be used or relied upon by the Osoyoos Indian Band or by any other person for any other purpose and the Board accepts no responsibility for any loss or damages resulting from any unauthorized use of or reliance on this Certificate.

This Certificate is issued on the 23<sup>rd</sup> day of November, 2011.

**FIRST NATIONS FINANCIAL MANAGEMENT BOARD**

[Harold Calla]

Per: Chairperson

**SCHEDULE “B”**

**BORROWING AGREEMENT  
(Property Tax Revenues)**

This Borrowing Agreement, hereinafter referred to as the “Agreement”, is made the \_\_\_ day of \_\_\_\_\_, 201\_

**BETWEEN:**

**FIRST NATIONS FINANCE AUTHORITY**

As represented by its Board of Directors, (the “**Authority**”)

**AND**

**OSOYOOS INDIAN BAND**

As represented by its Chief and Council, (the “**First Nation**”)

**WHEREAS:**

First nations have lacked the institutional framework by which to gain access to private capital at affordable rates, for public infrastructure purposes;

The Act creates a mechanism of long term financing of capital infrastructure for first nations in order to promote economic development;

Section 58 of the Act creates the Authority as a non-profit corporation without share capital, having as one of its purposes to secure for its Borrowing Members, through the use of property tax revenues, long-term financing of capital infrastructure for the provision of local services on reserve lands;

Section 75 of the Act gives the FNFA Board powers in relation to the issuance of debt securities;

The Authority reviews outstanding requests for financing from Borrowing Members and, in consideration of the relevant market and economic conditions, authorizes the issue and sale of debt securities of the Authority to raise a specified amount in the manner determined by the FNFA Board;

The Authority can provide Interim Long Term Financing to Borrowing Members in anticipation of including the applicable Borrowing Member’s financing request in an issue of debt securities by the Authority;

The Act sets out a procedure for first nations to become Borrowing Members of the Authority;

The Act also sets out the requirements for Borrowing Members to enact Borrowing Laws and to obtain the necessary certifications and approvals of the Commission and the Board as part of the borrowing process;

The First Nation is a Borrowing Member of the Authority;

The First Nation, as part of the process of obtaining financing from the Authority, will enact one or more Borrowing Laws;

This Agreement sets out the contractual terms and conditions of the First Nation being a Borrowing Member and the contractual terms and conditions under which the Authority agrees to provide financing to the First Nation from time to time in relation to a Capital Infrastructure Project using the First Nation's property tax revenues; and

It is intended that the source of funds to pay interest on and repay principal of financing provided by the Authority to the First Nation pursuant to this Agreement will be from revenues derived from property taxation laws made by the First Nation under section 5(1)(a) of the Act.

## **NOW THEREFORE THE AUTHORITY AND THE FIRST NATION AGREE TO THE FOLLOWING:**

### **1.0 INTERPRETATION**

1.1 In this Agreement, including the recitals, the following terms shall have the following meanings:

“**Act**” means the *First Nations Fiscal and Statistical Management Act*, the regulations enacted under that Act and any amendments thereto;

“**Authority**” means the First Nations Finance Authority established under the Act;

“**Board**” means the First Nations Financial Management Board established under the Act;

“**Borrowing Agreement Law**” means the Borrowing Agreement Law, # \_\_\_\_\_ enacted by the First Nation under and in accordance with section 5(1)(d) of the Act that came into force on the \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_;

“**Borrowing Law**” means a law enacted by the First Nation under section 5(1)(d) of the Act to secure through the Authority long term financing of capital infrastructure for the provision of local services on the First Nation reserve lands by the use of the First Nation's property tax revenues;

“**Borrowing Member**” means a first nation that has been accepted by the Authority as a borrowing member under subsection 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

“**Borrowing Room Calculation Certificate**” means a certificate in a form required by the Authority, signed by the duly authorized senior financial officer of the First Nation, setting out financial information of the First Nation including its unused annual debt servicing capacity based on its previous fiscal year's audited consolidated financial statements;

“**Business Day**” means a day other than a Saturday, Sunday or statutory holiday in the Province of Ontario;

“**Capital Infrastructure Project**” means the project generally described in a Borrowing Law;

“**Commission**” means the First Nations Tax Commission established under the Act;

“**Completion**” of a Capital Infrastructure Project means that the project is substantially completed, not necessarily totally completed. A project will be considered to have achieved Completion when the Authority is provided with a certificate from a registered professional engineer or architect to the effect that the project has been substantially completed;

“**Chief**” means Clarence Louie or his or her duly elected successor to the office of Chief of the First Nation;

“**Council**” means the governing Council of the First Nation;

“**Debt Reserve Fund**” means the fund established by the Authority under section 84 of the Act for financing secured by property tax revenues;

“**Financial Administration Law**” means the First Nation Financial Administration Law, 2011 enacted by the First Nation under and in accordance with section 9(1)(a) of the Act that has been approved by the Board;

“**Financial Management System Certificate**” means a certificate issued by the Board under section 50(3) of the Act that the First Nation’s financial management system is in compliance with the Board’s standards;

“**Financial Performance Certificate**” means a certificate issued by the Board under section 50(3) of the Act that the First Nation’s financial performance is in compliance with the Board’s standards;

“**FNFA Board**” means the Board of Directors of the Authority as described in section 61 of the Act;

“**First Nation**” means the Osoyoos Indian Band;

“**Interim Long Term Financing**” means financing provided by the Authority to the First Nation in anticipation of the inclusion and replacement of such financing in an issue of debt securities by the Authority by the earlier of (i) five years from the date on which the first advance of such Interim Long Term Financing is provided to the First Nation, or (ii) Completion of the Capital Infrastructure Project;

“**Local Revenue Account**” means the account established by the First Nation pursuant to section 13(1) of the Act into which the First Nation is required to place its Local Revenues;

“**Material Adverse Change**” means a change in the financial, operational or other condition of the First Nation that affects or is likely to affect the ability of the First Nation to perform its obligations under this Agreement, a Borrowing Law, Security Issuing Council Resolution or Promissory Note as and when they fall due;

“**Person**” in addition to its ordinary meaning includes a corporation, society, a local, provincial or federal government, partnership or other legal entity and the personal or legal representative or successors or assigns of such Person to whom the context can apply according to law;

“**Promissory Note**” means a contractual promise to pay made by the First Nation to the Authority in respect of the repayment by the First Nation of money borrowed by the First Nation from the Authority, in substantially the form attached to this Agreement as Schedule A; and

“**Security Issuing Council Resolution**” means a Council resolution in substantially the form attached to a Borrowing Law.

- 1.2 Unless the context otherwise requires, words and expressions used in this Agreement and not otherwise defined have the same meaning as in the Act.
- 1.3 Any computation of days or business hours in relation to borrowing under this Agreement shall be determined based on days and hours during which banks are open for general banking business in the Province of Ontario.
- 1.4 Words importing the singular number include the plural and vice versa and words importing gender include the neuter, feminine and masculine genders.
- 1.5 The division of this Borrowing Agreement into Articles, sections, subsections and clauses and the insertion of headings are for convenience of reference only and shall not affect the construction or interpretation hereof.
- 1.6 In the event that any day on or before which any action is required to be taken hereunder is not a Business Day, then such action shall be required to be taken on or before the requisite time on the next succeeding day that is a Business Day.

## **2.0 APPLICATION OF THE ACT**

- 2.1 The Authority and the First Nation agree that the Act and this Agreement shall apply to the relationship between the Authority and the First Nation and any borrowing by the First Nation using property tax revenues under a Borrowing Law.
- 2.2 In the event of a conflict between the Act and this Agreement, the Act shall prevail to the extent of the conflict.



### **3.0 AUTHORIZATION FOR AGREEMENT AND THE FIRST NATION BORROWING**

3.1 The First Nation and the Authority acknowledge and agree that entering into this Agreement establishing the contractual terms and conditions of the First Nation being a Borrowing Member and the contractual terms and conditions for borrowing from the Authority by the First Nation is authorized by the Borrowing Agreement Law and the contractual terms so established are in addition to any terms and conditions contained in the Borrowing Law, a Security Issuing Council Resolution and a Promissory Note.

### **4.0 CONSIDERATION**

4.1 In consideration of the Authority agreeing to comply with the terms and conditions of this Agreement and agreeing to consider, under clause 9.1, the First Nation's request for the Authority to raise monies to lend to the First Nation to finance a Capital Infrastructure Project, the First Nation agrees to comply with the terms and conditions of this Agreement.

4.2 Without limiting the generality of clause 4.1, if the Authority provides financing to the First Nation in accordance with the Act, a Borrowing Law, or a Security Issuing Council Resolution for a Capital Infrastructure Project, the First Nation agrees to make payments as set out in the Promissory Note and this Agreement and to comply with the terms and conditions of this Agreement.

### **5.0 TERM OF AGREEMENT**

5.1 This Agreement shall remain in force until the First Nation ceases to be a Borrowing Member under section 77 of the Act.

### **6.0 FIRST NATION REPRESENTATIONS & WARRANTIES**

6.1 The First Nation represents and warrants to the Authority as set forth in this clause 6.1, and acknowledges that the Authority is relying on such representations and warranties without independent inquiry in entering into this Agreement:

- (a) the First Nation's Financial Administration Law has been approved by the Board and the First Nation has not repealed or amended its provisions without Board approval;
- (b) before becoming a Borrowing Member, the First Nation obtained a Financial Management System Certificate or a Financial Performance Certificate and provided the Authority with a copy of the Board's report given under section 50(2) of the Act in relation to that certificate;
- (c) the First Nation has obtained all approvals necessary from the Commission to enact the Borrowing Agreement Law;

- (d) the execution and delivery of this Agreement and the performance by the First Nation of its obligations in this Agreement and the transactions contemplated hereunder are all within the First Nation's powers, and have been duly authorized under the Borrowing Agreement Law;
- (e) all information furnished by or on behalf of the First Nation in writing to the Authority, Commission and Board in connection with this Agreement, the certification and approval of the First Nation becoming a Borrowing Member and the enacting of the Borrowing Agreement Law was true and correct in all material respects as at the date such information was provided and was not misleading or deceptive in any material respect whether by its inclusion or by omission of any other information and did not omit any material fact necessary in order to make such information not misleading, and any information hereafter furnished by the First Nation to the Authority, Commission and Board will be true and correct as at the date such information is provided to the Authority, Commission and Board and will not be misleading or deceptive in any material respect whether by its inclusion or by omission of any other information and will not omit any material fact necessary to make such information not misleading;
- (f) all material financial transactions of the First Nation have been recorded by the First Nation and accurately reflect in all material respects the basis for the financial condition of the First Nation shown in the most recent audited consolidated annual financial statements and other information provided by the First Nation to the Authority, Commission and Board;
- (g) no Material Adverse Change has occurred since the date of the First Nation's most recent audited consolidated annual financial statements, except as has been expressly disclosed in writing to the Authority, Commission and Board;
- (h) there are no current or pending actions, suits, arbitrations, proceedings or claims, nor to the best of the First Nation's knowledge are any threatened, which in any such case could result in a Material Adverse Change;
- (i) the First Nation is not in breach or violation in any material respect of any of the terms of any material agreement, contract, instrument, lease or other commitment to which it is a party which could result in a Material Adverse Change;
- (j) the First Nation is in compliance in all material respects with its Financial Administration Law, local revenue laws and all applicable standards of the Board and Commission in relation to any approvals or certifications issued by the Board or Commission;

- (k) the First Nation is in compliance in all material respects with the Act;
- (l) in addition to compliance under subparagraphs (j) and (k) above, the First Nation is in compliance in all material respects with all other applicable provisions of laws, rules, regulations, licenses, permits, approvals and orders of any applicable governmental authority in relation to the Capital Infrastructure Project or any of the First Nation's obligations under this Agreement; and
- (m) there is no current or pending investigation, proceeding, complaint, order, directive, claim, citation or notice by any governmental authority or any other Person, nor to the best of the First Nation's knowledge are any threatened, with respect to any non-compliance with or violation of the requirements of any environmental law by the First Nation or the threatened or actual release, spill, or discharge of any hazardous material or the generation, use, storage, treatment, transportation, manufacture, handling, production or disposal of any hazardous materials or any other environmental, health or safety matter.

## **7.0 COVENANTS OF THE FIRST NATION**

7.1 The First Nation covenants and agrees that for the term of this Agreement it shall:

- (a) comply with applicable Board and Commission standards made under the Act and obtain and maintain in good standing all necessary certifications and approvals from the Board and the Commission;
- (b) if on becoming a Borrowing Member the First Nation did not have a Financial Management System Certificate, provide the Authority with a copy of such certificate within 36 months after the First Nation's acceptance as a Borrowing Member;
- (c) notify the Authority, Board and Commission promptly in writing if there is a Material Adverse Change to any of the information provided by the First Nation under this Agreement or during the process of becoming a Borrowing Member, entering into this Agreement, obtaining any necessary certifications and approvals from the Board and the Commission or passing a Security Issuing Council Resolution;
- (d) comply with its Financial Administration Law and local revenue laws;
- (e) comply in all material respects with the Act and all of the Authority's by-laws, rules, regulations, orders and policies, as amended from time to time, and make all payments required in relation thereto;
- (f) advise the Authority in writing as soon as possible if there is a change in the First Nation's representative to the Authority and provide the Authority with a copy of the resolution of Council designating a new representative;

- (g) use the funds loaned by the Authority to the First Nation only for the payment of permitted expenditures in relation to the Capital Infrastructure Project, provided that any funds loaned by the Authority that are used for an unauthorized purpose shall not affect the obligations of the First Nation under the Act, this Agreement, a Borrowing Law, a Security Issuing Council Resolution or a Promissory Note;
- (h) in construction of a Capital Infrastructure Project comply in all material respects with all applicable provisions of laws, rules, regulations, licenses, permits, approvals and orders of any applicable governmental authority and with all applicable conditions and standards issued by the Commission in approving a Borrowing Law;
- (i) deliver to the Authority:
  - (i) the First Nation's annual budget including the component respecting its Local Revenue Account applicable to the borrowing for the First Nation's current year, and a five year capital expenditure plan, in each case in a form acceptable to the Authority, within 120 days after the First Nation's last fiscal year end;
  - (ii) the First Nation's audited consolidated annual financial statements and audited Local Revenue Account financial statements within 120 days after its fiscal year end together with an opinion on such financial statements by an independent auditor who is a member in good standing of the Canadian Institute of Chartered Accountants or an association of accountants or auditors incorporated under the laws of a province or territory in Canada;
  - (iii) the Borrowing Room Calculation Certificate within 120 days after the First Nation's fiscal year end;
  - (iv) the First Nation's most recent taxable assessment valuation by property classification and applicable property tax rates by property classification;
  - (v) promptly upon receipt of notice thereof, a report of any current, pending or threatened actions, suits, arbitrations, proceedings or claims against the First Nation; and
  - (vi) a copy of the current strategic plan and multi-year financial plan, a copy of any existing operating plans and any other financial information or statistics of the First Nation as the Authority may reasonably request from time to time;
- (j) if required by the Authority, execute such documents and agreements as the Authority considers necessary to grant to the Authority a security

- interest in the Local Revenue Account (including, for greater certainty, all sums at any time on deposit in the Local Revenue Account); the Authority may also require the First Nation to obtain an agreement from any Person (in this paragraph called a “third party”) that has a security interest in the Local Revenue Account as of the date the First Nation becomes a Borrowing Member in form satisfactory to the Authority under which the security interest held by the third party in the Local Revenue Account is subordinated and postponed to any security interest held by the Authority in the Local Revenue Account;
- (k) permit representatives of the Board (including accountants, counsel, financial advisors, technical advisors and consultants, and other representatives) to visit the First Nation’s premises at all reasonable business hours and to have access to and take copies and excerpts, where applicable, from all of the First Nation’s books, accounts, records, reports, files, properties and assets, in whatever form they take, as are deemed appropriate by the Board, acting honestly and in good faith, relating to compliance with Board standards, the First Nation’s status as a Borrowing Member, or any obligation under the Act, this Agreement, a Borrowing Law, Security Issuing Council Resolution or Promissory Note and to the receipt of and administration of the funds borrowed under this Agreement or a Borrowing Law, as may be reasonably necessary to conduct a review and make a report under sections 86(2) and (3) of the Act, to enter into and carry out a co-management arrangement under section 52 of the Act or to act as third-party manager under section 53 of the Act;
- (l) upon request by the Authority, do, execute, acknowledge and deliver or cause to be done, executed, acknowledged and delivered every and all such further acts and deeds as the Authority shall deem necessary or appropriate to give effect to the purposes of (i) this Agreement; (ii) the Act; (iii) a Borrowing Law; (iv) a Security Issuing Council Resolution; (v) a Promissory Note; and (vi) by-laws or policies of the Authority, and the First Nation shall promptly provide the Authority with evidence of the foregoing satisfactory to the Authority; and
- (m) if the Authority provides Interim Long Term Financing to the First Nation, the First Nation must, and hereby covenants to, by the earlier of:
- (i) five years after the date on which the first advance of such Interim Long Term Financing is provided to the First Nation, or
- (ii) Completion of the Capital Infrastructure Project, either:
- (A) replace such Interim Long Term Financing by inclusion and replacement of such financing in and by an issue of debt securities by the Authority, or

- (B) prepay all unpaid principal of and accrued and unpaid interest on such Interim Long Term Financing in full in accordance with clauses 12.11 and 12.12 of this Agreement.

## **8.0 SECURITY ISSUING COUNCIL RESOLUTION**

- 8.1 When, from time to time, the First Nation wishes to borrow all or a portion of the amount authorized under a Borrowing Law, the Council shall pass a Security Issuing Council Resolution approving the borrowing of the specified amount and either: (i) requesting the Authority to include that amount as part of its next issue of debt securities, or (ii) requesting the Authority to provide the specified amount by way of Interim Long Term Financing to the First Nation. The Security Issuing Council Resolution shall also specify the date by which the First Nation wishes to receive the amount of financing specified in the Security Issuing Council Resolution.
- 8.2 The First Nation shall promptly send a certified copy of the Security Issuing Council Resolution to the Authority, and, for their information, to the Commission and the Board. If the Security Issuing Council Resolution requests the Authority to include the specified amount in the Authority's next issue of debt securities, the certified copy of the Security Issuing Council Resolution must be delivered to the Authority, the Commission and the Board by the date specified in writing by the Authority in order for the First Nation to participate in the Authority's next issue of debt securities.
- 8.3 If financing is provided by the Authority to the First Nation by way of Interim Long Term Financing, the Authority may by written notice to the First Nation specify the date by which the First Nation must give written notice to the Authority by way of a new Security Issuing Council Resolution to confirm that the First Nation intends such Interim Long Term Financing to be replaced by inclusion of such financing in the next issue of debt securities by the Authority.

## **9.0 COVENANTS OF THE AUTHORITY**

- 9.1 If the First Nation has obtained all necessary certifications and approvals from the Board and the Commission and complied with this Agreement, the Act, by-laws and policies of the Authority and a Borrowing Law, the Authority shall review the request for financing of the First Nation set out in a Security Issuing Council Resolution and, in consideration of relevant market and economic conditions may, in accordance with the Act, authorize the issue and sale of debt securities to raise funds requested by the First Nation or provide Interim Long Term Financing to the First Nation, in either case to be loaned to the First Nation to finance a specified Capital Infrastructure Project.
- 9.2 The Authority agrees that for the term of this Agreement it shall:

- (a) provide the First Nation full opportunity to participate in the governance of the Authority in accordance with the Act and the by-laws of the Authority;
- (b) provide the First Nation with notice of any significant changes to the borrowing regime, requirements for Borrowing Members and other material information that could significantly affect the First Nation's rights as a Borrowing Member or its obligations to the Authority; and
- (c) provide the First Nation with notice of any changes of fees or charges.

## **10.0 FINANCING BY THE AUTHORITY**

10.1 The Authority is authorized to finance from time to time a Capital Infrastructure Project at the sole cost and on behalf of the First Nation as set out in a Security Issuing Council Resolution up to but not exceeding the least of:

- (a) the amount authorized in a Borrowing Law;
- (b) the amount remaining in the authorization in a Borrowing Law after previous loans for a Capital Infrastructure Project have been made to the First Nation by the Authority; or
- (c) the amount of the unused annual debt servicing capacity as calculated in the most recent Borrowing Room Calculation Certificate.

10.2 The financing by the Authority shall be in lawful money of Canada (provided that the First Nation may borrow all or part of such amount in such currency as the FNFA Board shall determine but the aggregate amount in lawful money of Canada and in Canadian dollar equivalents so borrowed shall not exceed the limits set out in clause 10.1 in Canadian dollars) together with interest and at such interest rates and with such discounts or premiums and expense as the Authority may deem appropriate in consideration of the market and economic conditions at the relevant time.

10.3 Recognizing that the term to maturity of debt securities issued by the Authority may not be the same as the First Nation's requested term for financing from the Authority at the relevant time, the First Nation may by resolution of the Council request that the Authority fix the interest rate on the loan from the Authority to the First Nation at the time of the borrowing described in the Security Issuing Council Resolution for the full term of the borrowing.

10.4 If the Authority provides Interim Long Term Financing to the First Nation, the amount of the loan withheld under section 84(2) of the Act and deposited in the Debt Reserve Fund in relation to the Interim Long Term Financing will be credited to the First Nation in determining the amount to be withheld under section 84(2) of the Act upon the subsequent issue of debt securities by the Authority to raise the funds requested by the First Nation.

**11.0 CONDITIONS OF FINANCING**

11.1 In addition to the provisions of clauses 9.1, 10.1 and 10.2 of this Agreement, any decision of the Authority to provide financing to the First Nation under those clauses is conditional upon the following:

- (a) execution of this Agreement by the First Nation and compliance by the First Nation with all terms of this Agreement;
- (b) receipt by the Authority of a Borrowing Law approved by the Commission;
- (c) receipt by the Authority of a First Nation Security Issuing Council Resolution;
- (d) receipt by the Authority of a current Borrowing Room Calculation Certificate;
- (e) receipt by the Authority of the First Nation's most recent audited consolidated annual financial statements;
- (f) receipt by the Authority of supporting documentation relating to the establishment of the Local Revenue Account by the First Nation;
- (g) receipt by the Authority of executed copies of the documents and agreements required by the Authority pursuant to clause 7.1(j) of this Agreement;
- (h) receipt by the Authority of a Financial Performance Certificate issued to the First Nation and a copy of the Board's report prepared in respect of that certificate under section 50(2) of the Act; and
- (i) receipt by the Authority of such other financial information of the First Nation as the Authority may reasonably require.

11.2 In addition to the requirements under clause 11.1, any decision of the Authority to provide financing to the First Nation after the financing authorized by the First Nation's first Borrowing Law is conditional upon receipt by the Authority of a Financial Management System Certificate issued to the First Nation and a copy of the Board's report prepared in respect of that certificate under section 50(2) of the Act, if the First Nation did not have a Financial Management System Certificate when it became a Borrowing Member.

**12.0 PAYMENT BY THE FIRST NATION**

12.1 Upon completion by the Authority of any financing undertaken pursuant to a Security Issuing Council Resolution, the First Nation shall, at a time that the Authority requests, execute and deliver a Promissory Note to the Authority.

12.2 The Promissory Note shall be executed on behalf of the First Nation by the Person named in a Security Issuing Council Resolution. The Promissory



Note shall provide for payment by the First Nation to the Authority of the amounts required to meet the obligations of the Authority with respect to each of its borrowings undertaken pursuant to the First Nation's Borrowing Law and applicable Security Issuing Council Resolution.

- 12.3 The Promissory Note shall be dated and payable in Canadian dollars and shall set out the schedule of repayment by the First Nation of the principal amount together with interest as shall be determined by the Authority.
- 12.4 The obligations under a Promissory Note shall bear interest from the date specified therein, which date shall be determined by the Authority, at rates to be determined by the Authority.
- 12.5 The obligations incurred under a Promissory Note as to both principal and interest shall be payable in such manner and at such time or times as determined from time to time by the Authority.
- 12.6 The First Nation shall in each fiscal year after a Promissory Note has been signed provide in its annual budget for payment of all amounts payable to the Authority during the fiscal year to which its annual budget applies.
- 12.7 The First Nation shall pay the amounts to the Authority set forth in, or attached as a schedule to, a Promissory Note during a fiscal year and shall make such payments in priority to other creditors of the First Nation during that fiscal year.
- 12.8 No expenditure law enacted by the First Nation under section 5(1)(b) of the Act shall authorize the expenditure of moneys raised under a local revenue law unless the First Nation's annual budget provides for the payment of all amounts payable to the Authority during the budget period.
- 12.9 The First Nation shall provide and pay over to the Authority such sums as are required to discharge its obligations in accordance with the terms of a Promissory Note, provided that if sums provided for in a Promissory Note are not sufficient to meet the obligations of the Authority in relation to the issuance of debt securities or the provision of Interim Long Term Financing to raise the funds requested by the First Nation, any deficiency in meeting such obligations shall be a liability of the First Nation to the Authority and the Council shall make due provision to discharge such liability.
- 12.10 If the First Nation's requested repayment term for a borrowing described in a Borrowing Law does not match the term for debt securities issued by the Authority to provide for the First Nation's borrowing, the First Nation may, by way of Council Resolution, authorize the Authority to use a derivative product to fix the loan interest rate for the full repayment term, or if no such Council Resolution is provided to the Authority, then the First Nation's loan will be refinanced by the Authority as needed to meet the First Nation's desired term of repayment set out in a Borrowing Law. Any refinancing

described in this clause shall take place at the Authority's calculated interest rate in issuing debt securities at the time of the refinancing.

- 12.11 In the event the First Nation wishes to prepay the amount owing under a Promissory Note the prepayment shall include the full amount of the principal and interest due on the maturity of the Promissory Note or another amount as calculated by the Authority to fully discharge the First Nation's obligations and any additional cost incurred by the Authority in relation to the prepayment.
- 12.12 The parties acknowledge that the Authority will fund advances of Interim Long Term Financing to the First Nation by the issuance of bankers' acceptances in the Canadian bank market or by the issuance of commercial paper in the Canadian capital markets. The First Nation may not prepay any amount of Interim Long Term Financing unless such prepayment is made on the maturity date of the bankers' acceptance or issue of commercial paper utilized by the Authority to fund the applicable advance of such Interim Long Term Financing, and the amount of such prepayment is sufficient to repay the relevant bankers' acceptance or commercial paper in full.
- 12.13 All payments by the First Nation to the Authority shall be made to an account specified by the Authority on the due date as set out in the Promissory Note, or if the due date is not a Business Day then on the next Business Day.

### **13.0 DEFAULT BY THE FIRST NATION**

- 13.1 The occurrence of any one or more of the following events or conditions will be a default under this Agreement:
- (a) the First Nation defaults on a payment owing to the Authority under this Agreement, a Borrowing Law, Security Issuing Council Resolution or Promissory Note;
  - (b) the First Nation fails to comply with the Act in any material respect;
  - (c) the First Nation defaults in the observance or performance of any of the terms, conditions or covenants to be observed or performed by the First Nation under this Agreement;
  - (d) the First Nation or a Person on its behalf made a representation, warranty or statement to the Authority that was untrue in any material respect at the time it was made or deemed to be made;
  - (e) the First Nation defaults in payment of any indebtedness to any Person other than the Authority, or defaults in the performance of any term, provision or condition created in any agreement under which that indebtedness was created or is governed, where that default would allow that Person to cause the indebtedness to become due prior to its stated maturity, or any such indebtedness is declared to be due and payable other than by a regularly scheduled payment;

- (f) the First Nation commits or threatens to commit any act of bankruptcy or becomes insolvent;
  - (g) the holder of a security interest delivers a notice of intention to enforce its security or take possession of all or any part of the First Nation's property, including the Local Revenue Account or any part of it, or an execution or other process of any court becomes enforceable against the First Nation;
  - (h) the First Nation fails or refuses to exercise its rights and remedies to enforce collection of outstanding property tax revenues in a manner that is acceptable to the Authority to meet the First Nation's obligations to the Authority under this Agreement or a Promissory Note; or
  - (i) in the opinion of the Authority, a Material Adverse Change has occurred.
- 13.2 If a default under clause 13.1 occurs the Authority, in its sole and absolute discretion, may declare all or any part of the First Nation's obligations under this Agreement or a Promissory Note immediately due and payable, without any further demand or notice of any kind.
- 13.3 Notwithstanding anything in this Agreement, no use of the Debt Reserve Fund or payment by other Borrowing Members to replenish the Debt Reserve Fund following a default by the First Nation on a loan payment to the Authority relieves the First Nation of its obligations under this Agreement, a Promissory Note or the Act.
- 13.4 If a default under clause 13.1 occurs, in addition to any other remedies the Authority has under the Act or this Agreement, the Authority may take one or both of the following actions under section 86 of the Act:
- (a) request the Board to conduct a review and make a report to the Authority of the reasons for the First Nation's default, including any recommendation for an intervention under section 52 or 53 of the Act; or
  - (b) require the Board to either (at the Board's discretion) impose a co-management arrangement on the First Nation or assume third-party management of the First Nation's local revenues under section 52 or 53 of the Act.
- 13.5 Notwithstanding any other provision of this Agreement, the Board may, at its discretion, give notice to the First Nation under section 52 of the Act requiring the First Nation to enter into a co-management arrangement in respect of the First Nation's local revenues, including its Local Revenue Account, if, in the opinion of the Board, there is a serious risk that the First Nation will default on an obligation to the Authority.

- 13.6 In addition to any other remedies or obligations under the Act or this Agreement, where the First Nation defaults on a loan payment to the Authority under clause 13(1)(a) and that default leads to a reduction in the Debt Reserve Fund which other Borrowing Members are called upon to replenish, the First Nation shall make payments to the Authority in order to repay amounts to other Borrowing Members who have been called upon to replenish the Debt Reserve Fund, together with amounts on account of investment income that would have been earned on the amount of the First Nation's default and any costs incurred by the Authority.
- 13.7 In each year following a default by the First Nation that led to a reduction in the balance of the Debt Reserve Fund, the Authority shall send to the Council a notice imposing a charge on the First Nation in an amount required to repay amounts outstanding under clause 13.6.
- 13.8 Upon receipt of the notice from the Authority sent under clause 13.7, the First Nation shall forthwith pay to the Authority the amounts set out in the notice.
- 13.9 Upon receipt of payments from the First Nation under clause 13.8, the Authority shall pay to each of those Borrowing Members who have been called upon to replenish the Debt Reserve Fund a share of monies received from the First Nation proportionate to the amount of the total replenishment of the Debt Reserve Fund paid by each such Borrowing Member.
- 13.10 The First Nation agrees that all costs and interest incurred by the Authority as a result of a default by the First Nation under clause 13.1, including all fees and disbursements paid by the Authority to its solicitors and counsel and any other Persons in connection with advising the Authority with respect to a default, enforcement of this Agreement and collection of monies owing, shall be payable by the First Nation to the Authority forthwith.

#### **14.0 REPAYMENT FROM DEBT RESERVE FUND**

- 14.1 Where, upon default of another Borrowing Member that led to a reduction in the Debt Reserve Fund, the First Nation has contributed to replenishment of the Debt Reserve Fund, any repayment to the First Nation under section 84(6) of the Act shall be reduced by an amount equal to the repayment monies previously received by the First Nation from the Authority under clause 13.9.

#### **15.0 INDEMNITY**

- 15.1 The Authority does not agree to undertake or assume any responsibility or duty to the First Nation to select, review, inspect, supervise, pass judgment upon, or inform the First Nation of any matter in connection with a Capital Infrastructure Project. The First Nation shall rely entirely upon its own judgment with respect to such matters, and any review, inspection,

supervision, exercise of judgment or supply of information undertaken or assumed by the Authority in connection with such matters is solely for the protection of the Authority and neither the First Nation nor any other Person is entitled to rely thereon.

- 15.2 The Authority shall not be responsible or liable to any Person for any loss, damage, liability or claim of any kind relating to injury or death to such Person or damage to any Person's property caused by the action, inaction or negligence of the First Nation.
- 15.3 The First Nation shall indemnify and save harmless the Authority from and against all claims, demands, actions and costs that arise out of the performance by the First Nation of the Capital Infrastructure Project and of this Agreement or by reason of any matter or thing done or omitted to be done by the First Nation, or by its employees or agents in connection with their performance in relation to the Capital Infrastructure Project or this Agreement, whether occasioned by negligence or otherwise. Such indemnification shall survive termination of this Agreement.

## **16.0 ENFORCEMENT OF THIS AGREEMENT**

- 16.1 Nothing in this Agreement or any procedures or remedies in this Agreement shall prevent or restrict the Authority from exercising or relying upon any other legal or equitable remedies or procedures available to the Authority in addition to any remedies or procedures in this Agreement, in relation to enforcement of this Agreement or a Promissory Note.

## **17.0 SHARING OF INFORMATION**

- 17.1 The First Nation consents to the sharing of information that it may provide to the Authority, Commission and Board between and among those institutions as may be required by them to carry out their duties, responsibilities and functions under the Act or as may be required in relation to this Agreement, and further acknowledges and consents to the disclosure of such information to such third parties in the financial industry by the Authority as is reasonably necessary for the Authority to engage in the issuance of debt securities or the provision of Interim Long Term Financing secured by the First Nation's property tax revenues.

## **18.0 WAIVER**

- 18.1 No provision of this Agreement and no breach by either party of any such provision will be deemed to have been waived unless such waiver is in writing signed by the party that has not committed the breach.
- 18.2 A written waiver by either party of a breach of any provision of this Agreement will not be deemed to be a general waiver of such provision or of any subsequent breach of the same or any other provision of this Agreement.

**19.0 APPLICABLE LAW**

19.1 This Agreement shall be governed by and construed in accordance with the laws of the Province of British Columbia and the laws of Canada applicable therein and the parties submit and attorn to the jurisdiction of the courts of the Province of British Columbia.

**20.0 TIME OF THE ESSENCE**

20.1 Time is of the essence of this Agreement and forbearance by the Authority of a strict application of this provision shall not operate as a continuing or subsequent forbearance.

**21.0 SURVIVAL OF WARRANTIES AND REPRESENTATIONS**

21.1 All representations and warranties contained in this Agreement shall survive the execution and delivery of this Agreement and shall be deemed to have been made again to the Authority on the date of each loan by the Authority to the First Nation and shall be conclusively presumed to have been relied on by the Authority regardless of any investigation made or information possessed by the Authority.

21.2 The representations and warranties set forth in this Agreement shall be cumulative and in addition to any other representations or warranties which the First Nation shall now or hereafter give, or cause to be given, to the Authority.

21.3 Notwithstanding anything to the contrary contained herein, clauses 15, 16, 19, 21, 22 and 23 shall survive the termination of this Agreement in accordance with its terms.

**22.0 SEVERABILITY**

22.1 If any clause or portion of any clause in this Agreement is determined to be unenforceable or invalid for any reason whatsoever, that unenforceability or invalidity shall not affect the enforceability or validity of the remaining portions of this Agreement and such unenforceable or invalid clause or portion thereof shall be severed from the remainder of the Agreement.

**23.0 SUCCESSORS AND ASSIGNS**

23.1 This Agreement shall enure to the benefit of and be binding upon the First Nation and the Authority and their respective successors and permitted assigns.

**24.0 NOTICES**

24.1 Unless otherwise provided in this Agreement, all notices, requests, demands, consents or other communications to be given or made under this Agreement shall be in writing and are deemed to be well and sufficiently given if hand delivered, mailed or sent by facsimile as follows:

To the Authority:

First Nations Finance Authority  
#202 – 3500 Carrington Road  
Westbank, BC V4T 3C1  
Telephone Number: 250.768.5253  
Fax Number: 250.768.5258  
Contact:

To the First Nation:

R.R. #3, Site 25  
Comp. 1, McKinney Road,  
Oliver, BC V0H 1T0  
Telephone Number: 250 498 3444  
Fax Number: 250 498-6577  
Contact:

- 24.2 Any notice or other communication so given or made shall be conclusively deemed to have been given and received:
- (a) if delivered personally, at the actual time of delivery;
  - (b) if sent by ordinary mail, on the date received ;
  - (c) if mailed by registered mail, on the second business day following the date of mailing, except in the case of the disruption of postal services, then in such event notice shall be delivered personally or by facsimile;  
or
  - (d) if sent by facsimile, on the day of transmission.
- 24.3 The address or facsimile telephone number for service under this clause may be changed from time to time by the party making such change notifying the other party as provided in this clause.

## **25.0 IMPLEMENTATION OF THIS AGREEMENT**

- 25.1 The First Nation shall execute such further and other documents and instruments and do such further and other things as may be necessary to implement and carry out the intent and purpose of this Agreement.

## **26.0 FAX AND COUNTERPARTS**

- 26.1 This Agreement may be executed and delivered by the parties in one or more counterparts, each of which when so executed and delivered will be an original, and those counterparts will together constitute one and the same instrument.
- 26.2 Delivery of this Agreement by facsimile transmission, e-mail or functionally equivalent electronic transmission constitutes valid and effective delivery.

**27.0 AMENDMENT**

27.1 This Agreement may not be amended or modified except in writing signed by the parties.

EXECUTED this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

*Signature of the Council:*

\_\_\_\_\_  
Chief

\_\_\_\_\_  
Councillor

\_\_\_\_\_  
Councillor

\_\_\_\_\_  
Councillor

\_\_\_\_\_  
Councillor

\_\_\_\_\_  
Councillor

Witness to Signatures:

\_\_\_\_\_

Accepted on behalf of the First Nations Finance Authority:

\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Deputy Chairperson

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Board Member

Witness to Signatures:

\_\_\_\_\_



## SCHEDULE A

### PROMISSORY NOTE (the “Promissory Note”)

\_\_\_\_\_ (the “**First Nation**”), for value received, hereby acknowledges itself indebted to and promises to pay to the First Nations Finance Authority (the “**Authority**”) of Suite 202 – 3500 Carrington Road, Westbank, British Columbia, V4T 3C1, all sums payable by the First Nation to the Authority under this Promissory Note and the Borrowing Agreement, in lawful money of Canada, in the place and in the manner as the Authority may advise the First Nation in writing. The terms of the Promissory Note are as follows:

#### ARTICLE 1 INTERPRETATION

##### 1.1 Definitions

In this Promissory Note, unless there is something in the subject matter or context inconsistent therewith:

“*Borrowing Agreement*” means the agreement dated \_\_\_\_\_, 20\_\_\_, between the First Nation and the Authority;

“*Business Day*” means a day other than a Saturday, Sunday or statutory holiday in the Province of Ontario; and

“*Principal Amount*” has the meaning assigned to it in Section 2.1 of this Promissory Note.

##### 1.2 Number and Gender

Words importing the singular number include the plural and vice versa and words importing gender include the neuter, feminine and masculine genders.

##### 1.3 Headings

The division of this Promissory Note into Articles, sections and subsections and the insertion of headings are for convenience of reference only and shall not affect the construction or interpretation hereof.

##### 1.4 Applicable Law

This Promissory Note shall be governed by and construed in accordance with the laws of the Province of British Columbia and the laws of Canada applicable therein and the parties submit and attorn to the jurisdiction of the courts of the Province of British Columbia.

##### 1.5 Business Day

In the event that any day on or before which any action is required to be taken hereunder is not a Business Day, then such action shall be required to be taken on or before the requisite time on the next succeeding day that is a Business Day.

## 1.6 Monetary Reference

Any reference in this Promissory Note to “Dollars”, “dollars” or “\$” shall be deemed to be a reference to lawful money of Canada.

## 1.7 Invalidity of Provisions

If any Article or portion of any Article in this Promissory Note is determined to be unenforceable or invalid for any reason whatsoever, that unenforceability or invalidity shall not affect the enforceability or validity of the remaining portions of this Promissory Note and such unenforceable or invalid Article or portion thereof shall be severed from the remainder of the Promissory Note.

## 1.8 Interpretation of Terms in Promissory Note

Unless the context otherwise requires, words and expressions used in this Promissory Note and not otherwise defined have the same meaning as in the Borrowing Agreement.

## ARTICLE 2

### PRINCIPAL AND INTEREST

#### 2.1 Promise to Pay

**[Use the following clause where the First Nation has requested financing from the Authority’s next issue of debt securities.]** The First Nation shall pay to the Authority the sum of \$\_\_\_\_\_ (the “**Principal Amount**”) together with interest calculated semi-annually in each and every year during the currency of this Promissory Note, at such rates of interest as determined by the Authority from time to time (unless this Promissory Note shall have been previously prepaid in accordance with Section 3.1 hereof) in the manner set out in the table attached to this Promissory Note and commencing on \_\_\_\_\_, at the place and in the manner as the Authority may advise the First Nation in writing.

**[Use the following clause where the First Nation has requested the Authority to provide Interim Long Term Financing to the First Nation.]** The First Nation shall pay to the Authority interest on the \$\_\_\_\_\_ principal amount of outstanding Interim Long Term Financing advanced by the Authority to the First Nation, calculated for such periods as the Authority may advise the First Nation in writing in each and every year during the currency of this Promissory Note, at such rates of interest as determined by the Authority from time to time (unless this Promissory Note shall have been previously prepaid in accordance with Section 3.1 hereof) in the manner set out in the table attached to this Promissory Note and commencing on \_\_\_\_\_, at the place and in the manner as the Authority may advise the First Nation in writing.

#### 2.2 Promise to Pay Additional Amounts

In the event the payments of principal and interest hereunder are insufficient to satisfy the obligations of the First Nation to the Authority under the Borrowing

Agreement, the First Nation shall pay to the Authority such further amounts as are sufficient to discharge the obligations of the First Nation to the Authority. These further amounts will be calculated by the Authority, communicated in writing to the First Nation and payable by the First Nation at a date specified in writing by the Authority to the First Nation.

### **2.3 Accelerated Payment**

Notwithstanding the foregoing, if a default as described in clause 13.1 of the Borrowing Agreement occurs the Authority may, in its sole and absolute discretion, declare all or any part of the obligations of the First Nation under the Borrowing Agreement and all or any part of the obligations of the First Nation under this Promissory Note immediately due and payable, without any further demand or notice of any kind.

## **ARTICLE 3**

### **PREPAYMENT**

#### **3.1 Prepayment**

The First Nation may prepay all or any portion of the Principal Amount at any time, provided it does so in accordance with clauses 12.11 and 12.12 of the Borrowing Agreement, to the extent applicable.

## **ARTICLE 4**

### **SATISFACTION AND DISCHARGE**

#### **4.1 Release from Covenants**

Upon the payment in full of all amounts payable under this Promissory Note, including all interest then accrued and payable, the Authority shall deliver to the First Nation all such instruments as may be reasonably requested by the First Nation to evidence the release of the First Nation from its covenants in this Promissory Note.

## **ARTICLE 5**

### **MISCELLANEOUS**

#### **5.1 Notice**

Unless otherwise provided in this Promissory Note, all notices, requests, demands, consents or other communications to be given or made under this Promissory Note shall be in writing and are deemed to be well and sufficiently given if hand delivered, mailed or sent by facsimile as follows:

To the Authority:

First Nations Finance Authority  
#202 – 3500 Carrington Road  
Westbank, BC V4T 3C1

Telephone Number: 250.768.5253  
Fax Number: 250.768.5258  
Contact:

To the First Nation:

[NAME]  
[Address:]  
Telephone Number:  
Fax Number:  
Contact:

Any notice or other communication so given or made shall be conclusively deemed to have been given and received:

- a) if delivered personally, at the actual time of delivery;
- b) if sent by ordinary mail, on the date received ;
- c) if mailed by registered mail, on the second business day following the date of mailing, except in the case of the disruption of postal services, then in such event notice shall be delivered personally or by facsimile; or
- d) if sent by facsimile, on the day of transmission.

The address or facsimile telephone number for service under this Section may be changed from time to time by the party making such change notifying the other party as provided in this Article.

## **5.2 Replacement of Promissory Note**

If this Promissory Note becomes mutilated or is lost, destroyed or stolen, the First Nation shall execute and deliver to the Authority a new Promissory Note of like tenor as the one mutilated, lost, destroyed or stolen in exchange for and upon surrender and cancellation of such mutilated Promissory Note or in lieu of and in substitution for such lost, destroyed or stolen Promissory Note.

## **5.3 Assignment**

The Authority may assign this Promissory Note without the written consent of the First Nation. The First Nation may not assign its obligations under this Promissory Note without the written consent of the Authority. Any purported assignment by the First Nation without such consent is void.

## **5.4 Successors and Assigns**

This Promissory Note shall enure to the benefit of and be binding upon the First Nation and the Authority and their respective successors and permitted assigns.

## **5.5 Waiver**

No provision of this Promissory Note and no breach by either party of any such provision will be deemed to have been waived unless such waiver is in writing signed by the party that has not committed the breach.

A written waiver by either party of a breach of any provision of this Promissory Note will not be deemed to be a general waiver of such provision or of any subsequent breach of the same or any other provision of this Promissory Note.

**5.6 Interpretation**

In the event of a discrepancy between the amounts payable by the First Nation to the Authority calculated with reference to this Promissory Note and the amounts payable by the First Nation to the Authority calculated with reference to the Borrowing Agreement, the amount owing by the First Nation to the Authority shall be the amount calculated with reference to the Borrowing Agreement and this Promissory Note shall be amended by the parties in the manner necessary to implement such intention.

**5.7 Amendment**

This Promissory Note may not be amended or modified except in writing signed by the First Nation and the Authority.

**IN WITNESS WHEREOF** the First Nation has caused this Promissory Note to be signed by its authorized signatory as of the \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

[Name of First Nation]

By: \_\_\_\_\_  
Authorized Signatory

**TERMS ACKNOWLEDGED AND AGREED:**

**First Nations Finance Authority**

By: \_\_\_\_\_  
Authorized Signatory

Laws – FSMA, s.5 and s.9  
Lois – LGFSPN, art. 5 et 9

STANDARDS, PROCEDURES, AND LAWS UNDER THE FSMA  
NORMES, PROCÉDURES ET LOIS SOUS LE RÉGIME DE LA LGFSPN

PRINCIPAL AND INTEREST PAYMENTS

<u>Date of Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
TOTALS	\$ <u>=====</u>	\$ <u>=====</u>	\$ <u>=====</u>

**OSOYOOS INDIAN BAND  
FINANCIAL ADMINISTRATION LAW, 2011**

[Effective date\*]

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\* Different provisions of this Law come into force on different dates. The “Coming into Force” section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on November 23, 2011.

**WHEREAS:**

A. Pursuant to section 9 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Osoyoos Indian Band considers it to be in the best interests of the First Nation to make a law for such purposes;

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

**PART I  
CITATION**

**Citation**

1. This Law may be cited as the *Osoyoos Indian Band Financial Administration Law, 2011*.

**PART II  
INTERPRETATION AND APPLICATION**

**Definitions**

2.(1) Unless the context indicates the contrary, in this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*;

“annual financial statements” means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

“appropriation” means an allocation of money under a budget to the purposes for which it may be used;

“auditor” means the auditor of the First Nation appointed under section 73;

“Board” means the First Nations Financial Management Board established under the Act;

“Board standards” means the standards established from time to time by the Board under the Act;

“budget” means the annual budget of the First Nation that has been approved by the Council;

“code” means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

“Commission” means the First Nations Tax Commission established under the Act;

“Commission standards” means the standards established from time to time by the Commission under the Act;



“Council” means the Council of the First Nation;

“Council chair” means the person appointed or elected to act as the chair of the Council;

“Council vice-chair” means the person appointed or elected to act as the vice-chair of the Council;

“councillor” means a member of the Council of the First Nation;

“dependent” means, in relation to an individual,

(a) the individual’s spouse,

(b) a person under the age of majority in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian, or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse;

“Finance and Audit Committee” means the Finance and Audit Committee established under section 12;

“financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

“financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;

“financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation’s financial statements;

“financial records” means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

“First Nation” means the Osoyoos Indian Band;

“First Nation’s financial assets” means all money and other financial assets of the First Nation;

“First Nation’s lands” means all reserves of the First Nation within the meaning of the *Indian Act*;

“First Nation law” means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

“First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;

“fiscal year” means the fiscal year of the First Nation set out in section 24;

“GAAP” means generally accepted accounting principles of the Canadian Institute of Chartered Accountants, as revised or replaced from time to time;

“local revenue account” means the local revenue account referred to in section 13 of the Act;

“local revenue law” means a local revenue law made by the First Nation under the Act;

“local revenues” means money raised under a local revenue law;

“multi-year financial plan” means the plan referred to in section 25;

“officer” means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

“officer of the Council” means the Chief, the Council chair, the Council vice-chair, the chair of the Finance and Audit Committee or any other officer of the Council who is appointed or elected to office by the Council;

“record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

“related body” means

- (a) any agency of the First Nation,
- (b) any corporation in which the First Nation has a material interest or that is controlled by the First Nation,
- (c) any partnership in which the First Nation or another related body of the First Nation is a partner, or
- (d) a trust of the First Nation;

“senior financial officer” means the person appointed senior financial officer under section 19;

“senior manager” means the person appointed senior manager under section 18;

“special purpose report” means a report described in subsection 71(4);

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;

“standards” means the standards established from time to time under the Act; and

“tax administrator” means the tax administrator appointed under the First Nation’s local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meaning as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

### **Interpretation**

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer’s place or to any person assigned or delegated to act in the officer’s place under this Law.

### **Posting of Public Notice**

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

### **Calculation of Time**

5. In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on

which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

### **Conflict of Laws**

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

### **Scope and application**

7. This Law applies to the financial administration of the First Nation.

## **PART III**

### **ADMINISTRATION**

#### ***Division 1 – Council***

### **Responsibilities of Council**

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members and chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

### **Council Policies, Procedures and Directions**

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

### **Reporting of Remuneration, Expenses and Contracts**

**10.**(1) Annually the senior financial officer must prepare a report separately listing the following:

(a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to a councillor and the dependents of the councillor;

(b) any contracts between the First Nation and a councillor and between the First Nation and a dependent of the councillor for the supply of goods or services, including a general description of the nature of the contracts;

(c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to the senior manager and the dependents of the senior manager; and

(d) any contracts between the First Nation and the senior manager and between the First Nation and a dependent of the senior manager for the supply of goods or services, including a general description of the nature of the contracts.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

(a) in common by all members of the First Nation;

(b) under a program or service universally accessible to all members of the First Nation on published terms and conditions; or

(c) from a trust arrangement according to the terms of the trust.

### ***Division 2 – Finance and Audit Committee***

#### **Interpretation**

**11.** In this Division, “Committee” means the Finance and Audit Committee.

**Committee Established**

12.(1) The Finance and Audit Committee of the First Nation is established.

(2) The Council must appoint not fewer than three (3) members of the Committee, a majority of whom must have financial competency.

(3) At least twenty-five percent (25%) of the Committee members must be councillors.

(4) Subject to subsection (5), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(5) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

**Chair and Vice-chair**

13.(1) The Council must appoint a councillor as the chair of the Committee.

(2) The Committee members may appoint one of their members who is a councillor as vice-chair of the Committee.

**Committee Procedures**

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

### **Financial Planning Responsibilities**

**15.**(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

- (i) strategic plans, projections and priorities,
- (ii) operational plans, projections and priorities,
- (iii) business plans, projections and priorities, and
- (iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

### **Audit responsibilities**

**16.** The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

- (d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;
- (e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;
- (f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct a review of this Law under section 104 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

### **Council Assigned Responsibilities**

**17.** The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any First Nation reports;
- (d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;
- (f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;
- (g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;
- (h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;



- (i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;
- (j) to review and report to the Council on the adequacy of financial administration personnel and resources;
- (k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and
- (l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

### *Division 3 – Officers and Employees*

#### **Senior Manager**

**18.(1)** The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

- (a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;
- (b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;
- (c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;
- (d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;
- (e) to oversee and administer the contracts of the First Nation;
- (f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;
- (g) to identify, assess, monitor and report on financial reporting risks and fraud risks;
- (h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (c) taking into consideration the cost of implementing those controls;
- (i) to perform any other duties of the senior manager under this Law; and
- (j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

- (a) to an officer or employee of the First Nation; and
- (b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

### **Senior Financial Officer**

**19.(1)** The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

- (a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;
- (b) to administer and maintain the accounts of the First Nation, including the local revenue account;
- (c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;
- (d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;
- (e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;
- (g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;
- (i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the

First Nation, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

### **Tax Administrator**

**20.(1)** The tax administrator reports to the senior manager in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

### **Organizational Structure**

**21.(1)** The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

- (c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
  - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,
  - (ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and
  - (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

#### *Division 4 – Conduct Expectations*

##### **Conduct of Councillors**

**22.(1)** When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) act honestly, in good faith and in the best interests of the First Nation;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

**Conduct of Officers, Employees, Contractors, etc.**

**23.**(1) This section applies to

- (a) an officer, employee, contractor and agent of the First Nation;
- (b) a person acting under the delegated authority of the Council or the First Nation; or
- (c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) A person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

- (a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;
- (b) comply with all policies, procedures and directions of the Council; and
- (c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

- (a) the terms of employment or appointment of every officer or employee of the First Nation;
- (b) the terms of every contract of a contractor of the First Nation;
- (c) the terms of appointment of every member of a committee who is not a councillor; and
- (d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

- (a) an officer or employee may be disciplined, including dismissal;
- (b) a contractor's contract may be terminated;
- (c) the appointment of a member of a committee may be revoked; or
- (d) the appointment of an agent may be revoked.

**PART IV****FINANCIAL MANAGEMENT*****Division 1 – Financial Plans and Annual Budgets*****Fiscal Year**

**24.** The fiscal year of the First Nation is April 1 to March 31 of the following year.

**Multi-year Financial Plan**

**25.** No later than March 31 of each year, the Council must approve a multi-year financial plan that

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) in respect of projected revenues, sets out separate amounts for income from taxes, fees and charges, transfers from Canada or a provincial or territorial government, grants and business operations, and proceeds from borrowing;
- (d) in respect of projected expenditures, sets out separate amounts for payments, including payments of principal and interest on debt, payments required for capital projects as defined in Part V, payments required to address any deficits and payments for all other purposes;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;
- (f) shows all categories of restricted cash; and
- (g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

**Content of Annual Budget**

**26.(1)** The annual budget must encompass all the operations for which the First Nation is responsible and must identify

- (a) each anticipated source of revenue and estimate the amount of revenue from each of these sources, including taxes, fees and charges, transfers from Canada or a provincial or territorial government, grants and business operations, and proceeds from borrowing;
- (b) each anticipated category of expenditure and estimate the amount of expenditure for each category, including those for payments of principal and interest on debt, payments required for capital projects as defined in Part V, payments required to address any deficits and payments for all other purposes; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), “natural resources” means any material on or under the First Nation’s lands in their natural state which when extracted has economic value.

### **Budget and Planning Process Schedule**

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation’s local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation’s local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation’s local revenue account.

### **Additional Requirements for Budget Deficits**

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

### **Amendments to Annual Budgets**

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the

expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

### **Local Revenue Account Budget Requirements**

30.(1) In this section, “property taxation law” means a property taxation law made by the First Nation under paragraph 5(1)(a) of the Act.

(2) Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

### **Policy for First Nation Information or Involvement**

31. The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting the First Nation’s local revenue account;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

### *Division 2 – Financial Institution Accounts*

#### **Financial Institution Accounts**

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation;
- (b) opened in a financial institution; and
- (c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;
- (c) a trust account if the First Nation has money held in trust;
- (d) a land and resources account for money from revenues from the First Nation’s lands; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 85.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation’s financial assets.



### **Accounts Management**

**33.**(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

### ***Division 3 – Expenditures***

#### **Prohibited Expenditures**

**34.**(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

#### **Prohibited Agreements**

**35.** The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

#### **No Expenditure Without Appropriation**

**36.**(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

#### **Emergency Expenditures**

**37.**(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

**Appropriations**

**38.**(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

**Payments after Fiscal Year-end**

**39.**(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

- (a) charged against a suitable appropriation for the following fiscal year; and
- (b) reported in the financial statements for the fiscal year in which the liability was incurred.

**Requisitions for Payment**

**40.**(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

- (a) in accordance with the appropriation identified in the certified statement;
- or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

### **Form of Payment**

**41.** Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 40(8) to (10).

## ***Division 4 – General Matters***

### **Advances**

**42.(1)** The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

### **Holdbacks**

**43.** If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

**Deposit Money**

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

**Interest**

45.(1) All interest earned on the accounts described in subsection 32, other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

- (2) All interest earned on
- (a) a trust account must be retained in that account;
  - (b) the local revenue account must be retained in that account; and
  - (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

**Refunds**

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

**Write Off of Debts**

47. All or part of a debt or obligation owed to the First Nation may be written off

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

**Extinguishment of Debts**

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

- (a) if approved by the Council; or
- (b) if done under the authority of a policy or direction of the Council.

### **Year-end Surplus**

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

### ***Division 5 – Borrowing***

#### **Limitations on Borrowing**

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

- (a) as specifically approved by the Council; or
- (b) in accordance with the policies, procedures or directions made by the Council.

#### **Borrowing for Ordinary Operations**

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

#### **Financial Agreements**

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

- (a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and
- (b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets,

agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

### **Borrowing for Authorized Expenditures**

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

### **Borrowing Member Requirements**

54.(1) This section applies to a borrowing member.

(2) The First Nation may only secure long-term financing secured by property tax revenues from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(3) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

### **Borrowing for New Capital Projects**

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

### **Borrowing for Repayment of Debts**

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1) or a debt owed to the First Nations Finance Authority.

### **Use of Borrowed Money**

**57.(1)** Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

### **Execution of Security Documents**

**58.(1)** Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

### **Operational Controls**

**59.** The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

## ***Division 6 – Risk Management***

### **Limitation on Business Activity**

**60.(1)** Subject to subsections (2) and (3), the First Nation must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of
  - (i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by or in trust for the First Nation, or
  - (ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for the First Nation; or
- (b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

### **Guarantees and Indemnities**

**61.**(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

- (a) authorized under section 103;
- (b) necessary and incidental to and included in another agreement to which the First Nation is a party; or
- (c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 103, the Council must make policies and directions respecting guarantees and indemnities as follows:

- (a) specifying circumstances under which an indemnity may be given without Council approval;
- (b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;
- (c) specifying any terms or conditions under which a guarantee or indemnity may be given; and
- (d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

### **Authority to Invest**

**62.**(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

- (a) as specifically approved by the Council; or



(b) in accordance with the policies, procedures or directions made by the Council.

### **Approved Investments**

**63.**(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any class of investments permitted under an Act of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;
- (b) a trust in which the First Nation is a beneficiary;
- (c) a limited partnership in which the First Nation is a partner; or
- (d) a member investment program described in section 64.

(4) Despite any other provision in this section, government transfer funds and local revenue funds may only be invested in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority.

### **Permitted Investments in First Nation Member Activities**

**64.**(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is

made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

### **Administration of Investments and Loans**

**65.**(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

### **Risk Assessment and Management**

**66.**(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

## **Insurance**

**67.(1)** On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

### *Division 7 – Financial Reporting*

## **GAAP**

**68.** All accounting practices of the First Nation must comply with GAAP.

## **Monthly Financial Information**

**69.(1)** At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

## **Quarterly Financial Statements**

**70.(1)** At the end of each quarter of the fiscal year the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee; and

(b) reviewed and approved by the Council.

## **Annual Financial Statements**

**71.(1)** At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

- (a) the financial information of the First Nation for the fiscal year;
- (b) the financial information for the local revenue account that is required to meet the Board standards respecting audit of the local revenue account; and
- (c) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(4) The annual financial statements must include the following special purpose reports:

- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
- (b) a report setting out the information required in section 10;
- (c) a report setting out all debts or obligations forgiven by the First Nation;
- (d) a report setting out the information required in paragraph 64(3)(c);
- (e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and
- (f) any other report required under the Act or an agreement.

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

### **Audit Requirements**

**72.(1)** The annual financial statements of the First Nation must be audited by the auditor.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Canadian Institute of Chartered Accountants.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

- (4) When conducting the audit, the auditor must provide
  - (a) an audit opinion of the annual financial statements; and

- (b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

### **Appointment of Auditor**

**73.**(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation to confirm that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

- (a) be independent of the First Nation, its related bodies, councillors and officers and members; and
- (b) be a public accounting firm or public accountant
  - (i) in good standing with the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing; and
  - (ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

- (a) advise the First Nation in writing of the circumstances; and
- (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

### **Auditor's Authority**

**74.**(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

- (a) all records of the First Nation for examination or inspection and given copies of these records on request; and
- (b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) every Council meeting where matters relating to the annual audit, including the approval of the annual financial statements, will be considered.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section and must be given the opportunity to be heard at those meetings on any subject that concerns the auditor as auditor of the First Nation.

(5) The auditor may call a meeting of the Finance and Audit Committee to discuss any subject that concerns the auditor of the First Nation.

(6) The auditor may be excluded from any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retention or dismissal of the auditor.

### **Review of Audited Annual Financial Statements**

**75.(1)** The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the fiscal year-end for which the statements were prepared.

### **Access to Annual Financial Statements**

**76.(1)** Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audit report relating to the local revenue account must be available for inspection by any person referred to in subsection 14(2) of the Act, at the principal administrative offices of the First Nation during normal business hours provided that a written request for inspection is submitted by such person to the senior manager at least 72 hours' prior.

### **Annual Report**

**77.**(1) Not later than one hundred and twenty (120) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

- (a) a description of the services and operations of the First Nation;
- (b) a progress report on any established financial objectives and performance measures of the First Nation; and
- (c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The annual report referred to in subsection (1) must

- (a) be made available to the members of the First Nation at the principal administrative offices of the First Nation; and
- (b) be provided to the Board and the First Nations Finance Authority.

### ***Division 8 – Information and Information Technology***

#### **Ownership of Records**

**78.**(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

#### **Operations Manual**

**79.**(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

### **Record Keeping and Maintenance**

**80.**(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted and in accordance with the policies, procedures or directions of the Council.

(3) All financial records must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

### **Local Revenue Account Records**

**81.** The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

### **Confidentiality of Information**

**82.**(1) No person may be given access to the First Nation's records containing confidential information except as permitted by and in accordance with the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

### **Information Technology**

**83.** The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

## **PART V CAPITAL PROJECTS**

### **Definitions**

**84.** In this Part:

“capital project” means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation is an investor;



“First Nation’s tangible capital assets” means all non-financial assets of the First Nation having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;

“life-cycle management program” means the program of inspection, review and planning for management of the First Nation’s tangible capital assets as described in section 88;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of the First Nation’s tangible capital assets.

### **Council General Duties**

**85.** The Council must take reasonable steps to ensure that

- (a) the First Nation’s tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of the First Nation’s tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation’s lands are located.

### **Tangible Capital Assets Reserve Fund**

**86.** The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

### **Reports on Capital Projects**

**87.** At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including

- (i) a comparison of expenditures to date with the project budget,
  - (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
  - (iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 90 for every capital project.

### **Life-cycle Management Program**

**88.(1)** The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;
- (c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out
  - (i) each proposed rehabilitation project and its schedule,
  - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
  - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out
  - (i) each proposed replacement project and its schedule,
  - (ii) the description of each asset to be replaced,
  - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
  - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

### **Review by Finance and Audit Committee**

**89.(1)** On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

**Capital Projects – Contracts and Tenders**

**90.(1)** The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

**Capital Project Consultants**

**91.** The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

**Policy for Information or Involvement of Members**

- 92.** The Council must establish policies or procedures or give directions for
- (a) the provision of information to members of the First Nation respecting capital projects; or
  - (b) the involvement of members of the First Nation in consideration of capital projects.

**PART VI****BORROWING MEMBER REQUIREMENTS****Application**

**93.** This Part applies to the First Nation if it is a borrowing member as defined in the Act.

**Compliance with Standards**

**94.(1)** The First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

## PART VII LAND MANAGEMENT

### Application

**95.** This Part applies to the First Nation if it has a land code under the *First Nations Land Management Act*.

### Obligations

**96.(1)** The First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) The Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

## PART VIII OIL AND GAS AND MONEYS MANAGEMENT

### Application

**97.** This section applies to the First Nation if it has a financial code under the *First Nations Oil and Gas and Moneys Management Act*.

### Obligations

**98.** The First Nation must comply with the *First Nations Oil and Gas and Moneys Management Act* and any financial code made by the First Nation as required or permitted under that Act.

## PART IX MISCELLANEOUS

### Reports of Breaches and Financial Irregularities, etc.

**99.(1)** Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

### **Inquiry into Report**

**100.**(1) If a report is made to the senior manager under subsection 99(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 99, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

### **Protection of Parties**

**101.**(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 99 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 99 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 99 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 99; and

(c) concerning the fair treatment of a person against whom a report has been made under section 99.

### **Liability for Improper Use of Money**

**102.(1)** A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation’s local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation’s financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

### **Indemnification against Proceedings**

**103.(1)** In this section:

“indemnify” means to pay amounts required or incurred

(a) to defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person’s powers or the performance or intended performance of the person’s duties or functions, or

(b) to satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“First Nation official” means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official’s conviction for an offence unless the offence is a strict or absolute liability offence.

### **Periodic Review of Law**

**104.(1)** On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

- (b) to identify any amendments to this Law that may better serve this objective.
- (2) The Council must establish policies or procedures or give directions for
  - (a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or
  - (b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

**Provision of Law to First Nations Finance Authority**

**105.** As soon as practical after the Board approves the Financial Administration Law of the First Nation, the Council must provide a copy of the Law to the First Nations Finance Authority.

**Coming into Force**

**106.(1)** Sections 1, 2, 3, 4, 5, 6, 7, 8, 9(1), 24, 26, 27, 29, 30, 31, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78 and 81 come into force the day after the date this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date this Law is approved by the Board.

OSOYOOS INDIAN BAND  
BAND COUNCIL RESOLUTION  
ENACTING THE  
FINANCIAL ADMINISTRATION LAW

DO HEREBY RESOLVE:  
DÉCIDE PAR LES PRESENTES:

SUBJECTS:

- Enactment of the Financial Administration Law;
- Request to the First Nations Financial Management Board for a review of the Financial Administration Law to determine if it is in accordance with the Financial Administration Law Standards and for approval of the Financial Administration Law;
- Direction to execute attached Certification.

WHEREAS:

- A. The Osoyoos Indian Band (the “OIB”) is named in the Schedule to the First Nations Fiscal and Statistical Management Act (the “Act”);



- B. Council of the OIB has reviewed and considered the Financial Administration Law (the “Law”) and considers it in the best interests of the OIB to enact the Law and to request the First Nations Financial Management Board (the “FMB”) to review and approve the Law under section 9(2) of the Act.

NOW THEREFORE BE IT RESOLVED that Council, for and on behalf of the OIB hereby:

1. Confirms to the FMB that it has reviewed the FMB’s Financial Administration Law Review Procedures and Financial Administration Law Standards in effect on the date of this resolution;
2. Approves and enacts the Law under the authority of section 9(1) of the Act;
3. Confirms that the Law does not come into effect until the day after the date the FMB approves the Law;
4. Requests the FMB
  - a) To conduct a review of the Law to determine if it is in accordance with the FMB’s Financial Administration Law Standards, and
  - b) To approve the law under section 9 of the Act;
5. Directs and authorizes Chief Clarence Louie of the OIB for and on behalf of the OIB as represented by its Council to certify, sign and deliver to the FMB the attached certification confirming the matters set out in it are true and correct in all material respects as at the date the information was provided, are not misleading or deceptive in any material respect and do not omit any material facts; and
6. Directs Chief Clarence Louie of the OIB for and on behalf of the OIB as represented by its Council to deliver this resolution to the FMB.

...

Quorum: (3) THREE

[Chief Clarence Louie]

(Chief - Chef)

[Veronica McGinnis]

Councillor - Conseiller

[Anthony Baptiste]

Councillor - Conseiller

[Theresa Gabriel]

Councillor - Conseiller

**SCHEDULE – Avoiding And Mitigating Conflicts Of Interest****PART I  
INTERPRETATION****Interpretation**

1.(1) In this Schedule, “this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meaning as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

**Definition of Conflict of Interest**

2.(1) In this Schedule, an individual has a “conflict of interest” when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual’s private interests.

(2) In this Schedule, an individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to exercise a power or perform a duty or function of his office or position must be affected by the individual’s private interests.

(3) In this Schedule, an individual’s “private interests” means the individual’s personal and business interests and include the personal and business interests of

(a) the individual’s spouse;

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity;

(c) a person in respect of whom the individual or the individual’s spouse is acting as guardian;

(d) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent; and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual’s private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

## PART II

### COUNCILLORS AND COMMITTEE MEMBERS

#### Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

#### General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

#### Disclosure of Interests

5.(1) In paragraph (2)(c) “real property” includes an interest in a reserve held under

- (a) a certificate of possession under the *Indian Act*; or
- (b) the First Nation’s traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

- (a) the names of the councillor’s spouse and any persons or entities referred to in subsection 2(3);
- (b) the employer of the councillor and the councillor’s spouse;
- (c) real property owned by the councillor or the councillor’s spouse; and
- (d) business interests and material investments of the councillor or the councillor’s spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

### **Gifts and Benefits**

**6.(1)** A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office;

(ii) normal exchanges common to business relationships; or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars (\$500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

### **Confidential Information**

**7.(1)** Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

### **Procedure for Addressing Conflict of Interest**

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

### **Procedure for Undisclosed Conflict of Interest**

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

### **Obligations of Committee Members**

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

### PART III

## OFFICERS AND EMPLOYEES

### Application

**11.** This Part applies to all officers and employees of the First Nation.

### General Obligations

**12.(1)** In the performance of his duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing himself in circumstances where his ability to exercise a power or perform a duty or function of his office or position could be influenced by the interests of any person to whom he owes a private obligation or who expects to receive some benefit or preferential treatment from him.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

### Disclosure of Conflict of Interest

**13.** If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

### Gifts or Benefits

**14.(1)** An officer or employee or a member of his family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of his powers or performance of his duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

- (b) is of nominal value;
- (c) is given by a close friend or relative as an element of that relationship; or
- (d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

### **Outside Employment and Business Interests**

**15.(1)** If an officer or employee is permitted under his terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of his powers or performance of his duties and functions and that these activities are conducted on his own time and with his own resources.

### **Confidential Information**

**16.(1)** An officer or employee must keep confidential all information that the officer or employee receives while exercising his powers or performing his duties or functions unless the information is generally available

- (a) to members of the public; or
- (b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising his powers or performing his duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

### **First Nation Property and Services**

**17.(1)** Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

## **PART IV CONTRACTORS**

### **Application**

**18.(1)** This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

### **Contractor Acting as Officer or Employee**

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

### **General Obligations**

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of his obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

### **Confidential Information**

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing his duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

### **Business Opportunities**

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

### **First Nation Property and Services**

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.



**SHUSWAP INDIAN BAND  
PROPERTY ASSESSMENT AMENDMENT LAW, 2012**

[Effective March 28, 2012]

WHEREAS:

A. The Chief and Council of the Shuswap Indian Band wish to amend the *Shuswap Indian Band Property Assessment Law, 2008* to provide for the remuneration of Assessment Review Board members that is consistent with provincial remuneration; and

B. The Council of the Shuswap Indian Band will request an exemption under subsections 6(2) and 8(2) of the Act from the Commission with respect to this amending law,

NOW THEREFORE the Council of the First Nation duly enacts as follows:

1. This Law may be cited as the *Shuswap Indian Band Property Assessment Amendment Law, 2012*.

2. Subsection 22(1) of the *Shuswap Indian Band Property Assessment Law, 2008* is deleted in its entirety and is replaced with the following:

“22.(1) The First Nation must remunerate

(a) the chair (or acting chair) at the rates established from time to time by the Province for a part-time chair of an administrative tribunal categorized as Group 1, and

(b) a member (or replacement member appointed to act) other than the chair, at the rates established from time to time by the Province for a part-time member of an administrative tribunal categorized as Group 1,

for time spent on activities related to the Assessment Review Board.”

3. This amending law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [14th] day of March, 2012 near Invermere, in the Province of British Columbia.

A quorum of Council Consists of two (2) members of Council.

[Paul Sam]

\_\_\_\_\_  
Chief Paul Sam

[Alice Sam]

\_\_\_\_\_  
Councillor Alice Sam

\_\_\_\_\_  
Councillor Randy Martin

**SKOWKALE FIRST NATION  
PROPERTY ASSESSMENT LAW, 2012**

[Effective March 28, 2012]

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## SCHEDULES

- I Property Classes
- II Request for Information by Assessor
- III Notice of Assessment Inspection
- IV Declaration of Purpose for the Use of Assessment Information
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- VI Request for Reconsideration of Assessment
- VII Notice of Appeal to Assessment Review Board
- VIII Notice of Withdrawal
- IX Notice of Hearing
- X Order to Attend/Produce Documents
- XI Certification of Assessment Roll by Assessor

## WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Skowkale First Nation deems it to be in the best interests of the First Nation to make a law for such purposes;

C. The Council of the Skowkale First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*; and

NOW THEREFORE the Council of the Skowkale First Nation, at a duly convened meeting, enacts as follows:

## **PART I CITATION**

### **Citation**

1. This Law may be cited as the *Skowkale First Nation Property Assessment Law, 2012*.

## **PART II DEFINITIONS AND REFERENCES**

### **Definitions and References**

2.(1) In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

“assessable property” means property that is liable to assessment under this Law;

“assessed value” means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

“assessment” means a valuation and classification of an interest in land;

“Assessment Notice” means a notice containing the information set out in Schedule V;

“Assessment Review Board” means a board established by Council in accordance with Part IX;

“assessment roll” means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll and an assessment roll referenced in subsection 10(3);

“assessor” means a person appointed by Council under subsection 3(1);

“chair” means the chair of the Assessment Review Board;

“Commission” means the First Nations Tax Commission established under the Act;

“complainant” means a person who commences an appeal of an assessment under this Law;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Skowkale First Nation, being a Band named in the schedule to the Act;

“FMB” means the First Nations Financial Management Board established under the Act;

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

- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
- (b) is in actual occupation of the interest in land,
- (c) has any right, title, estate or interest in the interest in land, or
- (d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

“interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

“manufactured home” means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

- (a) be moved from one place to another by being towed or carried, and
- (b) provide
  - (i) a dwelling house or premises,
  - (ii) a business office or premises,
  - (iii) accommodation for any other purpose,
  - (iv) shelter for machinery or other equipment, or
  - (v) storage, workshop, repair, construction or manufacturing facilities;

“Notice of Appeal” means a notice containing the information set out in Schedule VII;

“Notice of Assessment Inspection” means a notice containing the information set out in Schedule III;

“Notice of Hearing” means a notice containing the information set out in Schedule IX;

“Notice of Withdrawal” means a notice containing the information set out in Schedule VIII;

“Order to Attend/Provide Documents” means an order containing the information set out in Schedule X;

“party”, in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

“Province” means the province of British Columbia;

“reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

“resolution” means a motion passed and approved by a quorum of Council at a duly convened meeting;

“revised assessment roll” means an assessment roll amended in accordance with section 12 of this Law;

“secretary” means the secretary of the Assessment Review Board appointed under section 25;

“supplementary assessment roll” means an assessment roll under section 19;

“tax administrator” means the person appointed by Council to that position under the Taxation Law;

“Taxation Law” means the *Skowkale First Nation Property Taxation Law, 2012*;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation; and

“taxes” includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

### PART III ADMINISTRATION

#### Assessor

3.(1) Council must, by resolution, appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An appointment under subsection (1) is on the terms and conditions set out in the resolution.

(3) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

#### **Authorization of Financial Management Board**

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

#### **Application of Law**

5. This Law applies to all interests in land.

### **PART IV ASSESSED VALUE**

#### **Assessment and Valuation**

6.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year during which the assessment roll is completed.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

- (a) present use;
- (b) location;
- (c) original cost;
- (d) replacement cost;
- (e) revenue or rental value;
- (f) selling price of the interest in land and comparable interests in land;
- (g) economic and functional obsolescence; and
- (h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The property classes established under subsection (10) are set out in Schedule I to this Law, and the classification criteria for each property class shall be determined using the corresponding provincial classification rules.

(12) As an exception to subsection (11), Class 7 (forest land) must include only lands respecting which a licence or permit to cut timber has been issued under the *Indian Act* or the Skowkale Land Code.

(13) The assessor must assess interests in land according to the property classes established under this Law.

(14) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(15) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(16) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(17) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder

of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(18) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

- (a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and
- (b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

### **Exemption from Assessment**

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

## **PART V**

### **REQUESTS FOR INFORMATION AND INSPECTIONS**

#### **Requests for Information**

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

#### **Inspections**

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

- (3) Personal delivery of a Notice of Assessment Inspection is made
  - (a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and
  - (b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.



- (4) A Notice of Assessment Inspection is considered to have been delivered
  - (a) if delivered personally, at the time personal delivery is made;
  - (b) if sent by mail, five (5) days after the day on which the notice is postmarked;
  - (c) if sent by fax, at the time indicated on the confirmation of transmission; and
  - (d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

## PART VI

### ASSESSMENT ROLL AND ASSESSMENT NOTICE

#### Assessment Roll

**10.(1)** On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

- (a) the name and last known address of the holder of the interest in land;
- (b) a short description of the interest in land;
- (c) the classification of the interest in land;
- (d) the assessed value by classification of the interest in land;
- (e) the total assessed value of the interest in land;

- (f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and
- (g) any other information the assessor considers necessary or desirable.

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 57 is and continues to be an assessment roll under this Law and shall be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

### **Certification by Assessor**

**11.** On completion of an assessment roll and on or before December 31 in that year, the assessor must

- (a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified assessment roll to Council.

### **Assessor to Prepare and Certify Revised Assessment Roll**

**12.(1)** No later than March 31 of the year following certification of the assessment roll under section 11, the assessor must

- (a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;
- (b) date and initial amendments made to the assessment roll under this section; and
- (c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

- (a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

### **Validity of Assessment Roll**

**13.** An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

- (a) valid and binding on all parties concerned, despite

- (i) any omission, defect or error committed in, or with respect to, the assessment roll,
  - (ii) any defect, error or misstatement in any notice required, or
  - (iii) any omission to mail any notice required; and
- (b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

### **Inspection and Use of Assessment Roll**

14.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) In addition to inspection under subsection 14(1), Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll

- (a) to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or
- (b) to harass an individual.

(4) The assessor may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

- (a) specifying the purpose for which the information is to be used; and
- (b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

### **Protection of Privacy in Assessment Roll**

15.(1) On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or 14(2) or are otherwise accessible to the public.

### **Chargeholders**

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge,

to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

### **Assessment Notice**

17.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice will be deemed to have been delivered on the date that the e-mail is sent by the tax administrator.

(3) A person whose name appears in the assessment roll must give written notice to the tax administrator and the assessor of any change of mailing address and of any sales or transfers.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) The assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars (\$6), the information contained in the current Assessment Notice sent by the tax administrator.

## **PART VII**

### **ERRORS AND OMISSIONS IN ASSESSMENT ROLL**

#### **Amendments by Assessor**

18.(1) Before March 16 of the year following the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2).

(2) Before March 16 of the year following the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

- (a) holder of the interest in land; and
- (b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

- (a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in
  - (i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or
  - (ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;
- (b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;
- (c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and
- (d) improvements, other than a manufactured home, that
  - (i) are substantially damaged or destroyed after October 31 and before the following January 1, and
  - (ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

### **Supplementary Assessment Roll**

**19.(1)** If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

- (a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or
- (b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the year following certification of the assessment roll under section 11.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

- (a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 8(1), or

(f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the year following certification of the assessment roll under section 11, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

## PART VIII

### RECONSIDERATION OF ASSESSMENT

#### Reconsideration by Assessor

20.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

(7) For greater certainty, nothing in this section prohibits or is intended to prevent a person named on the assessment roll from contacting the assessor to ask specific questions about the assessment of their assessable property.

## PART IX

### ASSESSMENT REVIEW BOARD

#### Council to Establish Assessment Review Board

21.(1) Council must, by resolution, establish an Assessment Review Board to

- (a) consider and determine all recommendations from the assessor under subsection 18(1); and
- (b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) Council may consult with the British Columbia Assessment Authority in making appointments and may appoint one (1) member of the First Nation provided the member is not currently an elected Chief or a member of Council.

(4) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(5) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

#### Remuneration and Reimbursement

22.(1) The First Nation must remunerate

- (a) the chair at the rates established from time to time for a part-time panel chair of the British Columbia Property Assessment Appeal Board;
- (b) a member who is not the chair but meets the requirements of subsection 21(2) at the rates established from time to time for a part-time vice chair of the British Columbia Property Assessment Appeal Board, and
- (c) any other member (or duly appointed replacement member) of the Assessment Review Board, at the rates established from time to time for a part-time member of the British Columbia Property Assessment Appeal Board, for time spent on activities related to the Assessment Review Board.



### **Conflicts of Interest**

**23.**(1) A person must not serve as a member of the Assessment Review Board if the person

- (a) has a personal or financial interest in the assessable property that is the subject of an appeal;
- (b) is the Chief of the First Nation or a member of Council;
- (c) is an employee of the First Nation; or
- (d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

### **Appointment of Chair**

**24.**(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

- (2) The chair must
  - (a) supervise and direct the work of the Assessment Review Board;
  - (b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;
  - (c) determine procedures to be followed at hearings consistent with this Law;
  - (d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and
  - (e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

### **Appointment of Secretary**

**25.**(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

- (2) The secretary of the Assessment Review Board must
  - (a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and
  - (b) fulfill such other duties as directed by the chair and the Assessment Review Board.

**Removal of Member**

**26.** Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

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

**Duty of Member**

**27.** In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

**PART X****APPEAL TO ASSESSMENT REVIEW BOARD****Appeals and Assessor Recommendations**

**28.** The Assessment Review Board

- (a) must consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and
- (b) must hear and determine appeals made under this Part.

**Notice of Appeal**

**29.(1)** Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

- (a) a completed Notice of Appeal,
- (b) a copy of the Assessment Notice, and
- (c) an administration fee of thirty dollars (\$30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

- (2) The address for delivery of a Notice of Appeal to the assessor is

B.C. Assessment Office  
240 - 31935 South Fraser Way  
Abbotsford, BC  
V2T 5N7  
Phone: 1-800-393-1332 or 604-850-5900

(3) The grounds for an appeal may be in respect of one or more of the following:

- (a) the assessed value of the property;
- (b) the assessment classification of the property;
- (c) the applicability of an exemption to the property;
- (d) any alleged error or omission in an assessment or Assessment Notice; and
- (e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

### **Agents and Solicitors**

**30.** Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

### **Scheduling of Hearing**

**31.(1)** On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

- (a) results in a decrease in the assessed value of the property;
- (b) does not change the classification of the property; and
- (c) does not result in the removal of an exemption.

### **Parties**

**32.** The parties in a hearing, except as provided in subsection 31(3), are

- (a) the complainant;
- (b) the holder of the assessable property, if not the complainant;
- (c) the assessor; and
- (d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

**Delivery of Documentation**

**33.** The assessor must, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

**Timing for Hearing**

**34.** Subject to section 47, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

**Daily Schedule**

**35.(1)** The chair must

- (a) create a daily schedule for the hearings of the Assessment Review Board; and
- (b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

**Conduct of Hearing**

**36.(1)** The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held in camera.

### **Maintaining Order at Hearings**

**37.**(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

### **Summary Dismissal**

**38.**(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

- (a) the appeal is not within the jurisdiction of the Assessment Review Board;
- (b) the appeal was not filed within the applicable time limit; or
- (c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

### **Quorum**

**39.**(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there shall not be less than three (3) members present at any time.

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

**Decisions**

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

**Combining Hearings**

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

**Power to Determine Procedures**

42. Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

**Orders to Attend/Provide Documents**

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

- (a) attend a hearing to give evidence, or
- (b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Provide Documents and serving it on the person at least two (2) days before the hearing.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar (\$20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

- (4) Where a party makes a request under subsection (3),
  - (a) the chair must sign and issue an Order to Attend/Provide Documents and the party must serve it on the witness at least two (2) days before the hearing; and
  - (b) a party requesting the attendance of a witness must pay a twenty dollar (\$20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

**Adjournments**

44. The Assessment Review Board may

- (a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and
- (b) at any time during a hearing, adjourn the hearing.

**Costs**

**45.** The Assessment Review Board may make orders

- (a) requiring a party to pay all or part of the costs of another party in respect of the appeal,
- (b) requiring a party to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

**Reference on Question of Law**

**46.(1)** At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

- (a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and
- (b) decide the appeal in accordance with the court’s opinion.

**Matters before the Courts**

**47.** If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

- (a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;
- (b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or
- (c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

**Withdrawal of Appeal**

**48.(1)** A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

Laws – FSMA, s.5 and s.9  
Lois – LGFSPN, art. 5 et 9

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

### **Delivery of Decisions**

**49.**(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of twenty-five dollars (\$25).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

### **Delivery of Documents under this Part**

**50.**(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document must be considered to have been delivered

(a) if delivered personally, at the time that personal delivery is made;

(b) if sent by registered mail, on the fifth day after it is mailed;

(c) if sent by fax, at the time indicated on the confirmation of transmission; or

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day must be considered to have been delivered at 09:00 on the next business day.



## Appeals

**51.(1)** An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

## PART XI

### GENERAL PROVISIONS

#### Disclosure of Information

**52.(1)** The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

#### Disclosure for Research Purposes

**53.** Notwithstanding section 52, Council may disclose information and records to a third party for research purposes, including statistical research, provided

- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
- (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

#### Validity

**54.** Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under this 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, Assessment Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

### **Notices**

**55.**(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

### **Interpretation**

**56.**(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

### **Repeal**

**57.** The *Skowkale First Nation Property Assessment By-law*, as amended, is hereby repealed in its entirety.

**Force and Effect**

**58.** This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the  [8]  day of  [March] , 20 [12] , at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of 3 members of Council.

[Willy Hall]   
Chief Willy Hall

Councillor Gerald Sepass

[Jim Archie]   
Councillor Jim Archie

[Jeff Point]   
Councillor Jeff Point

Councillor Gord Hall

**SCHEDULE I****PROPERTY CLASSES**

Class 1 - Residential

Class 2 - Utilities

Class 4 - Major Industry

Class 5 - Light Industry

Class 6 - Business and Other

Class 7 - Forest Land

Class 8 - Recreational Property/Non-Profit Organization

Class 9 - Farm

**SCHEDULE II**

(Subsection 8(1))

**REQUEST FOR INFORMATION BY ASSESSOR  
FOR THE SKOWKALE FIRST NATION**

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

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

DATE OF REQUEST: \_\_\_\_\_

PURSUANT to section \_\_ of the *Skowkale First Nation Property Assessment Law, 2012*, I request that you provide to me, in writing, no later than \_\_\_\_\_ **[Note: must be a date that is at least fourteen (14) days from the date of delivery of the request]**, the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

\_\_\_\_\_  
Assessor for the Skowkale First Nation

Dated: \_\_\_\_\_, 20\_\_\_\_.

Laws – FSMA, s.5 and s.9  
Lois – LGFSPN, art. 5 et 9

**SCHEDULE III**

(Subsection 9(2))

**NOTICE OF ASSESSMENT INSPECTION**

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

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
(the "assessable property")

DATE OF REQUEST: \_\_\_\_\_

TAKE NOTICE that, pursuant to section \_\_\_\_ of the *Skowkale First Nation Property Assessment Law, 2012*, the assessor for the \_\_\_\_\_ First Nation proposes to conduct an inspection of the above-referenced assessable property on \_\_\_\_\_, 20\_\_ at \_\_\_\_\_ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before \_\_\_\_\_ [date], at \_\_\_\_\_ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

\_\_\_\_\_  
Assessor for the Skowkale First Nation

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE IV**  
(Subsection 14(4))

**DECLARATION OF PURPOSE FOR THE USE OF  
ASSESSMENT INFORMATION**

I, \_\_\_\_\_ [name], of \_\_\_\_\_ [address],  
\_\_\_\_\_ [city], \_\_\_\_\_ [province], \_\_\_\_\_ [postal code], declare  
and certify that I will not use the assessment roll or information contained in the  
assessment roll to obtain names, addresses or telephone numbers for solicitation  
purposes, whether the solicitations are made by telephone, mail or any other means,  
or to harass an individual.

I further declare and certify that any assessment information I receive will be used  
for the following purpose(s):

- (1) a complaint or appeal under the *Skowkale First Nation Property Assessment Law, 2012* ;
- (2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or
- (3) other (please specify): \_\_\_\_\_

Signed: \_\_\_\_\_

\_\_\_\_\_  
[please print name]

Dated: \_\_\_\_\_, 20\_\_\_\_ .

Laws – FSMA, s.5 and s.9  
Lois – LGFSPN, art. 5 et 9

**SCHEDULE V**  
(Subsection 17(1))

ASSESSMENT NOTICE

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

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

TAKE NOTICE that the assessment roll has been certified by the assessor for the Skowkale First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

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

TOTAL ASSESSED VALUE LIABLE TO TAXATION: \_\_\_\_\_

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Skowkale First Nation Property Assessment Law, 2012*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form specified in the *Skowkale First Nation Property Assessment Law, 2012* and must be accompanied by the required fee set out in subsection 29(1).

\_\_\_\_\_  
Tax Administrator for the Skowkale First Nation

Dated: \_\_\_\_\_, 20\_\_ .



**SCHEDULE VI**  
(Subsection 20(3))

**REQUEST FOR RECONSIDERATION OF ASSESSMENT**

TO: Assessor for the Skowkale First Nation

B.C. Assessment Office  
240 - 31935 South Fraser Way  
Abbotsford, BC  
V2T 5N7  
Phone: 1-800-393-1332 or 604-850-5900

PURSUANT to the provisions of the *Skowkale First Nation Property Assessment Law, 2012*, I hereby request a reconsideration of the assessment of the following interest in land:

(description of the interest in land as described in the Assessment Notice)

I am: \_\_\_ a holder of the interest in land

\_\_\_ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

- (1)
- (2)
- (3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

---

---

\_\_\_\_\_  
Name of Applicant (please print)

\_\_\_\_\_  
Signature of Applicant

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE VII**  
(Subsection 29(1))

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Skowkale First Nation

B.C. Assessment Office  
240 - 31935 South Fraser Way  
Abbotsford, BC  
V2T 5N7  
Phone: 1-800-393-1332 or 604-850-5900

PURSUANT to the provisions of the *Skowkale First Nation Property Assessment Law, 2012*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land: \_\_\_\_\_

**[insert description of the assessable property, including assessment roll number, as described in the Assessment Notice]**

The grounds for the appeal are:

- (1)
- (2)

(describe the grounds for the appeal in as much detail as possible)

Complainant’s mailing address to which all notices in respect of this appeal are to be sent:

\_\_\_\_\_  
\_\_\_\_\_

Name and address of any representative acting on complainant’s behalf in respect of this appeal:

\_\_\_\_\_  
\_\_\_\_\_

The required fee of \_\_\_\_\_ dollars (\$\_\_\_\_\_) is enclosed with this Notice of Appeal.

\_\_\_\_\_  
Name of Complainant (please print)

\_\_\_\_\_  
Signature of Complainant (or representative)

Dated: \_\_\_\_\_, 20\_\_.

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

**SCHEDULE VIII**

(Subsection 48(1))

**NOTICE OF WITHDRAWAL**

TO: Chair, Assessment Review Board for the Skowkale First Nation

[address]

PURSUANT to the provisions of the *Skowkale First Nation Property Assessment Law, 2012* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

\_\_\_\_\_  
Name of Complainant (please print)

\_\_\_\_\_  
Signature of Complainant (or representative)

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE IX**

(Subsection 31(2))

**NOTICE OF HEARING**

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

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

Complainant in respect of this appeal: \_\_\_\_\_

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: \_\_\_\_\_, 20\_\_

Time: \_\_\_\_\_ (A.M./P.M.)

Location: [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

\_\_\_\_\_  
\_\_\_\_\_

[all submissions and documents received in respect of the appeal will be forwarded to all parties]

\_\_\_\_\_  
Chair, Assessment Review Board

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE X**  
(Subsection 43(1))

**ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS**

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

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

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the \_\_\_\_\_ First Nation in respect of the assessment of \_\_\_\_\_ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

**THIS NOTICE REQUIRES** you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: \_\_\_\_\_, 20\_\_

Time: \_\_\_\_\_ (A.M./P.M.)

Location: \_\_\_\_\_ [insert address]

to give evidence concerning the assessment and to bring with you the following documents:

\_\_\_\_\_  
\_\_\_\_\_

and any other documents in your possession that may relate to this assessment.

A twenty dollar (\$20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at \_\_\_\_\_ [insert address] on or before \_\_\_\_\_.

Please contact \_\_\_\_\_ at \_\_\_\_\_ if you have any questions or concerns respecting this Order.

\_\_\_\_\_  
Chair, Assessment Review Board

Dated: \_\_\_\_\_, 20\_\_ .

Laws – FSMA, s.5 and s.9  
Lois – LGFSFN, art. 5 et 9

**SCHEDULE XI**

(Section 11 and subsection 12(2))

**CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR**

The assessor must certify the assessment roll in the following form:

I, \_\_\_\_\_, being the assessor for the Skowkale First Nation, hereby certify that this is the Skowkale First Nation [revised/supplementary] assessment roll for the year 20\_\_ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Skowkale First Nation Property Assessment Law, 2012*.

\_\_\_\_\_  
(Signature of Assessor)

Dated \_\_\_\_\_, 20\_\_ at \_\_\_\_\_, \_\_\_\_\_ .  
(City) (Province)

**SKOWKALE FIRST NATION  
PROPERTY TAXATION LAW, 2012**

[Effective March 28, 2012]

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SCHEDULES

I	Request for Information by Tax Administrator
II	Tax Notice
III	Costs Payable by Debtor Arising from Seizure and Sale of Personal Property
IV	Tax Certificate
V	Tax Arrears Certificate
VI	Notice of Seizure and Sale of Personal Property
VII	Notice of Sale of Seized Personal Property
VIII	Notice of Seizure and Assignment of Taxable Property
IX	Notice of Sale of a Right to Assignment of Taxable Property
X	Notice of Discontinuance of Services

**WHEREAS:**

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Skowkale First Nation deems it to be in the best interests of the First Nation to make a law for such purposes;

C. The Council of the Skowkale First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*; and

NOW THEREFORE the Council of the Skowkale First Nation, at a duly convened meeting, enacts as follows:

**PART I  
CITATION****Citation**

1. This Law may be cited as the *Skowkale First Nation Property Taxation Law, 2012*.

**PART II  
DEFINITIONS AND REFERENCES****Definitions and References**

2.(1) In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

“assessed value” has the meaning given to that term in the Assessment Law;

“Assessment Law” means the *Skowkale First Nation Property Assessment Law, 2012*;

“Assessment Review Board” means the assessment review board established under the Assessment Law;

“assessment roll” has the meaning given to that term in the Assessment Law;

“assessor” means a person appointed to that position under the Assessment Law;

“Commission” means the First Nations Tax Commission established under the Act;

“Council” has the meaning given to that term in the Act;

“debtor” means a person liable for unpaid taxes imposed under this Law;

“expenditure law” means an expenditure law enacted under paragraph 5(1)(b) of the Act;



- “First Nation” means the Skowkale First Nation, being a band named in the schedule to the Act;
- “First Nation Corporation” means a corporation that is at least majority-owned by the First Nation or in which at least a majority of the shares are held in trust for the benefit of all members of the First Nation;
- “FMB” means the First Nations Financial Management Board established under the Act;
- “holder” means a person in possession of an interest in land or a person who, for the time being,
- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
  - (b) is in actual occupation of the interest in land,
  - (c) has any right, title, estate or interest in the interest in land, or
  - (d) is a trustee of the interest in land;
- “improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;
- “interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “local revenue account” means the local revenue account referred to in section 13 of the Act;
- “locatee” means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;
- “manufactured home” has the meaning given to that term in the Assessment Law;
- “majority-owned” means the collective ownership of a corporation by one (1) or more members totaling at least fifty-one percent (51%) of all voting shares;
- “member” means a person who meets the requirements of membership in the Skowkale Membership Code and whose name is shown on the Skowkale membership list;
- “Notice of Discontinuance of Services” means a notice containing the information set out in Schedule X;
- “Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;
- “Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VII;

“Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII;

“Notice of Seizure and Sale” means a notice containing the information set out in Schedule VI;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” has the meaning given to that term in the Assessment Law;

“Province” means the province of British Columbia;

“registry” means any land registry in which interests in land are registered;

“reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

“resolution” means a motion passed and approved by a quorum of Council at a duly convened meeting;

“tax administrator” means a person appointed by Council under subsection 3(1) to administer this Law;

“Tax Arrears Certificate” means a certificate containing the information set out in Schedule V;

“Tax Certificate” means a certificate containing the information set out in Schedule IV;

“Tax Notice” means a notice containing the information set out in Schedule II;

“tax roll” means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

“taxable property” means an interest in land that is subject to taxation under this Law;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;

“taxes” include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

“taxpayer” means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

### **PART III**

#### **ADMINISTRATION**

##### **Tax Administrator**

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the written consent of Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

##### **Authorization of Financial Management Board**

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

### **PART IV**

#### **LIABILITY FOR TAXATION**

##### **Application of Law**

5. This Law applies to all interests in land.

##### **Tax Liability**

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

### **Tax Refunds**

7.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

- (a) interest accrues from the date that the taxes were originally paid to the First Nation;
- (b) the interest rate during each successive three (3) month period beginning on April 1, July 1, October 1 and January 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;
- (c) interest will not be compounded; and
- (d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

## **PART V**

### **EXEMPTIONS FROM TAXATION**

#### **Exemptions**

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

- (a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;
- (b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;
- (c) any interest in land held or occupied by a corporation which is majority owned by one (1) or more members of the First Nation for which the holder or occupant has applied for and received a revitalization tax exemption under section 9;

- (d) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;
- (e) a building used or occupied by a religious body and used for public worship, religious education or as a church hall;
- (f) a building used solely as a hospital, owned by a non-profit corporation, including a society, and not operated for profit;
- (g) a building used as a university, technical institute or public college, owned by a non-profit corporation, including a society, and not operated for profit, and the land on which the building stands;
- (h) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, owned by a non-profit corporation, including a society, and not operated for profit; and
- (i) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a), (b) and (c) do not apply to interests in land that are held by a member of the First Nation, the First Nation, a First Nation Corporation or a corporation which is majority-owned by one (1) or more members, as the case may be, where that interest in land is actually occupied by someone other than the member of the First Nation, the First Nation, a First Nation Corporation, or a corporation that is majority-owned by one (1) or more members.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

### **Revitalization Tax Exemption**

**9.(1)** A revitalization program is hereby established to encourage the economic, environmental, social or cultural revitalization of reserve lands.

(2) Under the revitalization program an interest in land in the reserve may be granted a full or partial exemption from taxation for up to ten years where:

- (a) a proponent taxpayer and the Council enter into a revitalization agreement regarding the interest in land,
- (b) the land is zoned for the use and the use is a lawful or legally non-conforming use of that land, and
- (c) subject to subsection (5), the revitalization agreement obligates the proponent taxpayer to invest in the rehabilitation or development of the interest in land to the following minimum amounts:
  - (i) economic revitalization: \$1,000,000
  - (ii) environmental revitalization: \$350,000
  - (iii) social or cultural revitalization: \$150,000.

(3) An agreement under subsection (2) must be finalized prior to October 31st in the year before the taxation exemption is to go into effect, and, in addition to any other terms the parties agree to such as employment or training opportunities for members, must

(a) describe the interest in land which is the subject of the agreement by reference to an assessment roll folio number, or by reference to lot number and survey plan, or other legal description so that the assessor can identify the corresponding entry on the assessment roll;

(b) provide the details of the nature and time-table of the investment to be made by the proponent in the reserve lands which are the subject of the agreement;

(c) detail the taxation year that the exemption will go into effect, the duration of the agreement, being ten years or less, and the percentage of exemption from taxation provided in regard to the interest in land which is the subject of the agreement;

(d) include a provision that the exemption from taxation will end if the proponent does not actually carry out the investment described in the agreement, or otherwise breaches the agreement or fails to meet the criteria; and

(e) provide that the tax administrator shall be responsible for the implementation of the revitalization agreement on behalf of the First Nation, and provide the name of the individual responsible for the implementation of the agreement on behalf of the proponent taxpayer.

(4) Council may sign more than one agreement with a proponent taxpayer for the same interest in land in subsequent years or for a subsequent period of up to ten years, provided that a new investment meeting the criteria in subparagraphs (2)(c)(i) – (iii) is made.

(5) A corporation a majority of whose shares are owned by a member or members of the First Nation which is a holder of an interest in land which is used for business purposes, and which is a proponent for an exemption under this section for the economic development category, will be deemed to have made the qualified level of investment under the heading provided in subparagraph (2)(c)(i).

(6) Council may, from time to time, by resolution prescribe any procedures, application forms, or other materials required for the proper promotion and administration of the revitalization program.

(7) The tax administrator will provide a copy of any revitalization agreement to the assessor within 10 days of its final approval and signing by Council.

(8) Council may terminate an agreement under this section by resolution:

(a) at the request of the holder; or

(b) if the holder ceases to meet the criteria for the exemption under this section.

- (9) Upon termination under subsection (8):
- (a) the tax administrator must notify the holder of the cancellation and of the date on which it took effect or will take effect;
  - (b) where terminated under subsection 8(b), the holder is liable for all taxes that would have been payable in respect of the interest in the land from the date of the breach or the date that the holder ceased to meet the criteria; and
  - (c) the tax administrator must give written notice to the holder of:
    - (i) any taxes due from the date of cancellation; or
    - (ii) any taxes due from the date that the holder breached the agreement or ceased to meet the criteria.
  - (d) the holder is liable and must, within thirty (30) days, pay the First Nation all amounts owing as set out in paragraph (c); and
  - (e) penalties are assessable and payable under Part IX for any outstanding taxes or monies owing under paragraph (c) that are not paid within thirty (30) days in accordance with paragraph (d).

## PART VI

### GRANTS AND TAX ABATEMENT

#### Grants for Surrounding Land

**10.** Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

#### Annual Grants

**11.(1)** Council may provide for a grant to a holder, equivalent to or less than the taxes payable on a property, where

- (a) the holder of the property is a charitable, philanthropic or other not-for-profit corporation; and
- (b) Council considers that the property is used for a purpose that is directly related to the purposes of the corporation.

(2) Council may provide for a grant to holders who would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(3) A grant under subsection (2) must be in an amount equal to the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(4) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

## **PART VII**

### **LEVY OF TAX**

#### **Tax Levy**

**12.(1)** On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

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

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land, provided that the minimum tax must not exceed one hundred dollars (\$100).

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

#### **Tax Payments**

**13.(1)** Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours by cheque, money order, MasterCard, Visa, cash.

(3) All forms of payment of taxes must be made payable to the Skowkale First Nation.

## **PART VIII**

### **TAX ROLL AND TAX NOTICE**

#### **Tax Roll**

**14.(1)** On or before May 28th in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

- (a) a description of the property as it appears on the assessment roll;
- (b) the name and address of the holder entered on the assessment roll with respect to the property;
- (c) the name and address of every person entered on the assessment roll with respect to the property;



- (d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;
- (e) the amount of taxes levied on the property in the current taxation year under this Law;
- (f) the amount of any unpaid taxes from previous taxation years; **and**
- (g) the estimated amount of installment pre-payments payable in the current taxation year.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

- (a) the amount of taxes levied on the property in the current taxation year under this Law; and
- (b) the amount of any unpaid taxes from previous taxation years.

### **Annual Tax Notices**

**15.(1)** On or before June 1 in each taxation year, the tax administrator must mail a Tax Notice to

- (a) each holder of taxable property under this Law, and
- (b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The Tax Notice must contain the information set out in subsection 14(2).

(3) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(4) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(5) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(6) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

(7) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under Part IX.

### **Amendments to Tax Roll and Tax Notices**

**16.(1)** Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create

a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

### **Subdivision**

**17.(1)** If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

### **Requests for Information**

**18.(1)** The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

## **PART IX**

### **PERIODIC PAYMENTS**

#### **Taxes as Percentage of Rental Payment**

**19.(1)** Council, with the consent of the locatee where applicable, may by resolution declare that taxes respecting an 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.

(2) Where the First Nation has entered an agreement with the Crown or with any person entitled to receive rents, for the collection of tax under this Part, the receipt by the Crown or such person of payment on account of tax will be a discharge of the liability for tax to the extent of the payment.

(3) Where taxes are due and payable in conjunction with payment of rent under this Part, the proportionate payment is due and payable on the date that the rent is due and payable.

## **PART X**

### **PAYMENT RECEIPTS AND TAX CERTIFICATES**

#### **Receipts for Payments**

**20.** On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

#### **Tax Certificate**

**21.(1)** On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars (\$25) plus HST or as otherwise set by Council for each tax roll folio searched.

## **PART XI**

### **PENALTIES AND INTEREST**

#### **Penalty**

**22.** If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

#### **Interest**

**23.** If all or any portion of taxes remains unpaid after July 2 of the year levied, the unpaid portion accrues interest at fifteen percent (15%) per year.

#### **Application of Payments**

**24.** Payments for taxes must be credited by the tax administrator first, to taxes, including penalties and interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

## **PART XII**

### **REVENUES AND EXPENDITURES**

#### **Revenues and Expenditures**

**25.(1)** All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

#### **Reserve Funds**

**26.(1)** Reserve funds established by Council must:

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, money in a reserve fund must be deposited in a separate account and the money and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the FMB has

(i) assumed third-party management of the First Nation's local revenue account, and

(ii) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the FMB may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

- (a) securities of Canada or of a province;
- (b) securities guaranteed for principal and interest by Canada or by a province;
- (c) securities of a municipal finance authority or the First Nations Finance Authority;
- (d) investments guaranteed by a bank, trust company or credit union; or
- (e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

### **Special Levy**

**26.1** If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

## **PART XIII**

### **COLLECTION AND ENFORCEMENT**

#### **Recovery of Unpaid Taxes**

**27.(1)** The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIV, XV and XVI, the tax administrator must request authorization from Council by resolution.

#### **Tax Arrears Certificate**

**28.(1)** Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIV, XV and XVI of this Law and subject

to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

### **Creation of Lien**

**29.(1)** Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

### **Delivery of Documents in Enforcement Proceedings**

**30.(1)** This section applies to this Part and Parts XIV, XV and XVI.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a First Nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the First Nation, or with the First Nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

- (4) A document is considered to have been delivered
  - (a) if delivered personally, on the day that personal delivery is made; and
  - (b) if sent by registered mail, on the fifth day after it is mailed.
- (5) Copies of notices must be delivered
  - (a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and
  - (b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

## PART XIV

### SEIZURE AND SALE OF PERSONAL PROPERTY

#### Seizure and Sale of Personal Property

**31.(1)** Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III to this Law.

#### Notice of Seizure and Sale

**32.(1)** Before proceeding under subsection 31(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law or other enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

(4) The person who seizes personal property further to subsection (2) must deliver up the seized personal property to the tax administrator immediately.

(5) The tax administrator shall ensure the full care and custody of any seized personal property until it is either redeemed by the debtor by payment of all outstanding taxes and the full costs of seizure and storage, or sold further to sections 33 and 34.

**Notice of Sale of Seized Personal Property**

**33.**(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

**Conduct of Sale**

**34.**(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 33(1).

(4) If at any time before the seized personal property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

**Registered Security Interests**

**35.** The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

**Proceeds of Sale**

**36.**(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

**PART XV****SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY****Seizure and Assignment of Taxable Property**

**37.**(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.



(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

### **Upset Price**

**38.**(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 43(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

### **Notice of Sale of a Right to Assignment of Taxable Property**

**39.**(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

### **Notice to Minister**

**40.** The tax administrator must, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of taxable property made under this Law.

### **Subsisting Rights**

**41.** When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

- (a) the taxable property is subject to redemption as provided in subsection 42(1);
- (b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to
  - (i) impeachment for waste, and
  - (ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;
- (c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and
- (d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

### **Redemption Period**

**42.(1)** At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

- (2) On redemption of the taxable property under subsection (1),
  - (a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and
  - (b) the tax administrator must notify the Minister of Indian and Northern Affairs in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 39(3).

### **Assignment of Taxable Property**

**43.(1)** Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

- (3) An assignment under subsection 42(4) operates
  - (a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 42(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

### **Proceeds of Sale**

**44.(1)** At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

### **Resale by First Nation**

**45.(1)** If the right to assignment of taxable property is purchased by the First Nation under subsection 39(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

## **PART XVI**

### **DISCONTINUANCE OF SERVICES**

#### **Discontinuance of Services**

**46.(1)** Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

- (3) The First Nation must not discontinue
  - (a) fire protection or police services to the taxable property of a debtor;
  - (b) water or garbage collection services to taxable property that is a residential dwelling; or
  - (c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

## PART XVII

### GENERAL PROVISIONS

#### **Disclosure of Information**

**47.**(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

#### **Disclosure for Research Purposes**

**48.** Notwithstanding section 47, Council may disclose information and records to a third party for research purposes, including statistical research, provided

- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
- (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

#### **Validity**

**49.** Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this 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 a tax roll, Tax Notice, or any notice given under this Law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

### **Limitation on Proceedings**

**50.**(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the making of the payment.

(2) If a person fails to start an action or proceeding within the time limit described in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

### **Notices**

**51.**(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

- (a) a notice given by mail is deemed received on the fifth day after it is posted;
- (b) a notice posted on property is deemed received on the second day after it is posted; and
- (c) a notice given by personal delivery is deemed received upon delivery.

### **Interpretation**

**52.**(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

### **Repeal**

**53.** The *Skowkale First Nation Property Taxation By-law*, as amended, is hereby repealed in its entirety.

### **Force and Effect**

**54.** This Law comes into force and effect the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the  [8]  day of  [March] , 20  [12] , at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of 3 members of Council.

[Willy Hall]

Chief Willy Hall

Councillor Gerald Sepass

[Jim Archie]

Councillor Jim Archie

[Jeff Point]

Councillor Jeff Point

Councillor Gord Hall

**SCHEDULE I**

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR  
FOR THE SKOWKALE FIRST NATION**

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

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

\_\_\_\_\_

DATE OF REQUEST: \_\_\_\_\_

PURSUANT to section \_\_\_\_ of the *Skowkale First Nation Property Taxation Law, 2012*, I request that you provide to me, in writing, no later than \_\_\_\_\_ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

\_\_\_\_\_  
Tax Administrator for the \_\_\_\_\_ First Nation

Dated: \_\_\_\_\_, 20\_\_\_\_.

Laws – FSMA, s.5 and s.9  
Lois – LGFSPN, art. 5 et 9

**SCHEDULE II**

**TAX NOTICE**

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

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

PURSUANT to the provisions of the *Skowkale First Nation Property Taxation Law, 2012*, taxes in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before \_\_\_\_\_. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Skowkale First Nation, located at

Skowkale Tax Administrator  
7686 Chilliwack River Road  
Chilliwack, BC, V2R 4L9  
Fax: (604) 792-1153

during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by July 2nd shall incur penalties and interest in accordance with the *Skowkale First Nation Property Taxation Law, 2012*.

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

\_\_\_\_\_  
\_\_\_\_\_

Assessed value:	\$ _____
Taxes (current year):	\$ _____
Less Total installment received:	\$ _____
Unpaid taxes (previous years)	\$ _____
Penalties:	\$ _____
Interest:	\$ _____
Total Payable	\$ _____

\_\_\_\_\_  
Tax Administrator for the Skowkale First Nation

Dated: \_\_\_\_\_, 20\_\_\_\_ .



**SCHEDULE III**

**COSTS PAYABLE BY DEBTOR ARISING FROM  
SEIZURE AND SALE OF PERSONAL PROPERTY**

For costs arising from the seizure and sale of personal property:

- |  |               |
|--|---------------|
| 1. For preparation of a notice   | \$40          |
| 2. For service of notice on each person or place                         | \$50          |
| 3. For advertising in newspaper  | \$300         |
| 4. For time spent in conducting a seizure and sale of personal property  | \$80 per hour |
| 5. Actual cost of seizure and storage will be charged based on receipts. |               |

**SCHEDULE IV**

**TAX CERTIFICATE**

In respect of the interest in land described as: \_\_\_\_\_  
\_\_\_\_\_ and pursuant to the *Skowkale First Nation Property Taxation Law, 2012*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Tax Administrator for the Skowkale First Nation

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE V**

**TAX ARREARS CERTIFICATE**

In respect of the interest in land described as: \_\_\_\_\_  
\_\_\_\_\_ and pursuant to  
the *Skowkale First Nation Property Taxation Law, 2012* I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced  
interest in land, as follows:

Taxes: \$ \_\_\_\_\_

Penalties: \$ \_\_\_\_\_

Interest: \$ \_\_\_\_\_

Total unpaid tax debt: \$ \_\_\_\_\_

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before \_\_\_\_\_, no further penalties  
and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before \_\_\_\_\_, a further  
penalty of \_\_\_\_\_ dollars (\$ \_\_\_\_\_) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of  
fifteen percent (15 %) per year.

Payments must be made at the offices of the \_\_\_\_\_ First Nation, located at  
[insert address] during normal business hours. Payment must be by cheque, money  
order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Tax Administrator for the Skowkale First Nation

Dated: \_\_\_\_\_, 20\_\_ .

Laws – FSMA, s.5 and s.9  
Lois – LGFSPN, art. 5 et 9

**SCHEDULE VI**

**NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY**

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

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

TAKE NOTICE that taxes, penalties and interest in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section \_\_\_\_ of the *Skowkale First Nation Property Taxation Law, 2012*, seizing the personal property described as follows:

**[insert general description of the personal property to be seized]**

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the \_\_\_\_\_ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

\_\_\_\_\_  
Tax Administrator for the Skowkale First Nation

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE VII**

**NOTICE OF SALE OF SEIZED PERSONAL PROPERTY**

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the \_\_\_\_\_ First Nation will take place on \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_ o'clock at \_\_\_\_\_ [location].

The following personal property, seized pursuant to section \_\_\_\_ of the *Skowkale First Nation Property Taxation Law, 2012*, will be sold at the public auction:

\_\_\_\_\_  
**[insert general description of the goods]**

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

\_\_\_\_\_  
Tax Administrator for the Skowkale First Nation

Dated: \_\_\_\_\_, 20\_\_\_\_.

Laws – FSMA, s.5 and s.9  
Lois – LGFSPN, art. 5 et 9

**SCHEDULE VIII**

**NOTICE OF SEIZURE AND ASSIGNMENT OF  
TAXABLE PROPERTY**

TO: \_\_\_\_\_  
(the “debtor”)

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
(the “taxable property”)

TAKE NOTICE that taxes, penalties and interest in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section \_\_\_ of the *Skowkale First Nation Property Taxation Law, 2012*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender or auction, including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the \_\_\_\_\_ First Nation, a copy of which may be obtained from the tax administrator.
2. The tax administrator will
  - (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the \_\_\_\_\_ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and
  - (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.
3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.
4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.
6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.
8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.
9. Council of the Skowkale First Nation will, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.
10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.
11. An assignment of the taxable property operates
  - (a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and
  - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the

debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Skowkale First Nation Property Taxation Law, 2012*.

---

Tax Administrator for the Skowkale First Nation

Dated: \_\_\_\_\_, 20\_\_\_\_ .



**SCHEDULE IX**

**NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY**

TO: \_\_\_\_\_  
(the “debtor”)

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
(the “taxable property”)

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on \_\_\_\_\_, 20\_\_\_\_ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the \_\_\_\_\_ First Nation.

The public tender [auction] will take place on:  
\_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_ o’clock at  
\_\_\_\_\_ (location).

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: \_\_\_\_\_ dollars (\$\_\_\_\_). The upset price is the lowest price for which the taxable property will be sold.
2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Skowkale First Nation as set out in this notice.
3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the “redemption period”). Where

Laws – FSMA, s.5 and s.9  
Lois – LGFSPN, art. 5 et 9

the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Skowkale First Nation will, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Skowkale First Nation Property Taxation Law, 2012*.

---

Tax Administrator for the Skowkale First Nation

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE X**

**NOTICE OF DISCONTINUANCE OF SERVICES**

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

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

TAKE NOTICE that taxes, penalties, and interest in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Skowkale First Nation Property Taxation Law, 2012*.

AND TAKE NOTICE that if the taxes are not paid in full on or before \_\_\_\_\_, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued: \_\_\_\_\_

**[list services to be discontinued]**

\_\_\_\_\_  
Tax Administrator for the Skowkale First Nation

Dated: \_\_\_\_\_, 20\_\_ .

Laws – FSMA, s.5 and s.9  
Lois – LGFSPN, art. 5 et 9

**SONGHEES FIRST NATION  
BORROWING AGREEMENT LAW, 2012**

[Effective February 10, 2012]

WHEREAS:

A. Pursuant to paragraph 5(1)(d) of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting the borrowing of money from the FNFA, including any authorization to enter into a borrowing agreement with the FNFA;

B. The Songhees First Nation wishes to become a borrowing member of the FNFA;

C. The Songhees First Nation wishes to enter into a borrowing agreement with the FNFA as provided in this Law;

C. The Songhees First Nation has enacted a financial administration law under paragraph 9(1)(a) of the Act, which law has been approved by the First Nations Financial Management Board, as required by section 4 of the Act; and

D. The Songhees First Nation has obtained a certificate from the First Nations Financial Management Board, as required by subsection 32(1) of the Act, a copy of which certificate is attached as Schedule “A” to this Law.

NOW THEREFORE the Council of the Songhees First Nation duly enacts as follows:

1. This Law may be cited as the *Songhees First Nation Borrowing Agreement Law, 2012*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

“Borrowing Agreement” means a borrowing member agreement between the FNFA and the First Nation in the form attached to this Law as Schedule “B”;

“certificate” means a Financial Performance Certificate issued by the First Nations Financial Management Board under subsection 50(3) of the Act;

“FNFA” means the First Nations Finance Authority established under the Act;

“First Nation” means the Songhees First Nation; and

“Law” means this borrowing agreement law.

3. Unless the context otherwise requires, words and expressions used in the Law and not otherwise defined have the same meaning as in the Act.

4. The Council is authorized to enter into the Borrowing Agreement with the FNFA on behalf of the First Nation and a quorum of the Council is authorized and directed to execute the Borrowing Agreement on behalf of the First Nation.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This 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.

7. The Schedules attached to this Law form integral parts of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 31st day of January, 2012, at Victoria in the Province of British Columbia.

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

[Chief Robert Sam]

Chief Robert Sam

Councillor Garry Albany

[Frank George]

Councillor Frank George

[Karen Tunkara]

Councillor Karen Tunkara

Councillor Nicholas Albany

[Ron Sam]

Councillor Ron Sam



**SCHEDULE “A”**  
**FINANCIAL PERFORMANCE CERTIFICATE ISSUED TO**  
**THE SONGHEES FIRST NATION**

The First Nations Financial Management Board (“the Board”) completed its review of the Songhees First Nation’s Financial Performance for compliance with the *Financial Performance Standards* established under section 55 of the *First Nations Fiscal and Statistical Management Act* (“the Act”). On the basis of its review and after consideration of its findings, the Board is of the opinion and certifies that, as at March 31, 2011, the Songhees First Nation was in compliance with the *Financial Performance Standards*.

The Board has provided the Songhees First Nation with a Report and attached Schedule dated November 23, 2011 as required under section 50(2) of the Act and upon which the Board’s opinion and certification is based.

This Certificate has been issued to the Songhees First Nation under section 50(3) of the Act solely for the purpose of enabling the Songhees First Nation to satisfy the requirements of the Act. It should not be used or relied upon by the Songhees First Nation or by any other person for any other purpose and the Board accepts no responsibility for any loss or damages resulting from any unauthorized use of or reliance on this Certificate.

This Certificate is issued on the 23<sup>rd</sup> day of November, 2011.

**FIRST NATIONS FINANCIAL MANAGEMENT BOARD**

[Harold Calla]

Per: Chairperson

**SCHEDULE “B”**  
**BORROWING AGREEMENT**  
**(Property Tax Revenues)**

This Borrowing Agreement, hereinafter referred to as the “Agreement”, is made the \_\_\_ day of \_\_\_\_\_, 201\_

**BETWEEN:**

**FIRST NATIONS FINANCE AUTHORITY**

As represented by its Board of Directors, (the “**Authority**”)

**AND**

**FIRST NATION**

As represented by its Chief and Council, (the “**First Nation**”)

**WHEREAS:**

First nations have lacked the institutional framework by which to gain access to private capital at affordable rates, for public infrastructure purposes;

The Act creates a mechanism of long term financing of capital infrastructure for first nations in order to promote economic development;

Section 58 of the Act creates the Authority as a non-profit corporation without share capital, having as one of its purposes to secure for its Borrowing Members, through the use of property tax revenues, long-term financing of capital infrastructure for the provision of local services on reserve lands;

Section 75 of the Act gives the FNFA Board powers in relation to the issuance of debt securities;

The Authority reviews outstanding requests for financing from Borrowing Members and, in consideration of the relevant market and economic conditions, authorizes the issue and sale of debt securities of the Authority to raise a specified amount in the manner determined by the FNFA Board;

The Authority can provide Interim Long Term Financing to Borrowing Members in anticipation of including the applicable Borrowing Member’s financing request in an issue of debt securities by the Authority;

The Act sets out a procedure for first nations to become Borrowing Members of the Authority;

The Act also sets out the requirements for Borrowing Members to enact Borrowing Laws and to obtain the necessary certifications and approvals of the Commission and the Board as part of the borrowing process;

The First Nation is a Borrowing Member of the Authority;

The First Nation, as part of the process of obtaining financing from the Authority, will enact one or more Borrowing Laws;

This Agreement sets out the contractual terms and conditions of the First Nation being a Borrowing Member and the contractual terms and conditions under which the Authority agrees to provide financing to the First Nation from time to time in relation to a Capital Infrastructure Project using the First Nation's property tax revenues; and

It is intended that the source of funds to pay interest on and repay principal of financing provided by the Authority to the First Nation pursuant to this Agreement will be from revenues derived from property taxation laws made by the First Nation under section 5(1)(a) of the Act.

**NOW THEREFORE THE AUTHORITY AND THE FIRST NATION AGREE TO THE FOLLOWING:**

**1.0 INTERPRETATION**

1.1 In this Agreement, including the recitals, the following terms shall have the following meanings:

“**Act**” means the *First Nations Fiscal and Statistical Management Act*, the regulations enacted under that Act and any amendments thereto;

“**Authority**” means the First Nations Finance Authority established under the Act;

“**Board**” means the First Nations Financial Management Board established under the Act;

“**Borrowing Agreement Law**” means the Borrowing Agreement Law # \_\_\_\_\_ enacted by the First Nation under and in accordance with section 5(1)(d) of the Act that came into force on the \_\_ day of \_\_ 20\_\_;

“**Borrowing Law**” means a law enacted by the First Nation under section 5(1)(d) of the Act to secure through the Authority long term financing of capital infrastructure for the provision of local services on the First Nation reserve lands by the use of the First Nation's property tax revenues;

“**Borrowing Member**” means a first nation that has been accepted by the Authority as a borrowing member under subsection 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

“**Borrowing Room Calculation Certificate**” means a certificate in a form required by the Authority, signed by the duly authorized senior financial officer of the First Nation, setting out financial information of the First Nation including its unused annual debt servicing capacity based on its previous fiscal year's audited consolidated financial statements;

“**Business Day**” means a day other than a Saturday, Sunday or statutory holiday in the Province of Ontario;



“**Capital Infrastructure Project**” means the project generally described in a Borrowing Law;

“**Commission**” means the First Nations Tax Commission established under the Act;

“**Completion**” of a Capital Infrastructure Project means that the project is substantially completed, not necessarily totally completed. A project will be considered to have achieved Completion when the Authority is provided with a certificate from a registered professional engineer or architect to the effect that the project has been substantially completed;

“**Chief**” means \_\_\_\_\_ or his or her duly elected successor to the office of Chief of the First Nation;

“**Council**” means the governing Council of the First Nation;

“**Debt Reserve Fund**” means the fund established by the Authority under section 84 of the Act for financing secured by property tax revenues;

“**Financial Administration Law**” means the First Nation Financial Administration Law # \_\_\_\_\_ enacted by the First Nation under and in accordance with section 9(1)(a) of the Act that has been approved by the Board;

“**Financial Management System Certificate**” means a certificate issued by the Board under section 50(3) of the Act that the First Nation’s financial management system is in compliance with the Board’s standards;

“**Financial Performance Certificate**” means a certificate issued by the Board under section 50(3) of the Act that the First Nation’s financial performance is in compliance with the Board’s standards;

“**FNEA Board**” means the Board of Directors of the Authority as described in section 61 of the Act;

“**First Nation**” means the \_\_\_\_\_ First Nation;

“**Interim Long Term Financing**” means financing provided by the Authority to the First Nation in anticipation of the inclusion and replacement of such financing in an issue of debt securities by the Authority by the earlier of (i) five years from the date on which the first advance of such Interim Long Term Financing is provided to the First Nation, or (ii) Completion of the Capital Infrastructure Project;

“**Local Revenue Account**” means the account established by the First Nation pursuant to section 13(1) of the Act into which the First Nation is required to place its Local Revenues;

“**Material Adverse Change**” means a change in the financial, operational or other condition of the First Nation that affects or is likely to affect the ability of the First Nation to perform its obligations under this Agreement,

a Borrowing Law, Security Issuing Council Resolution or Promissory Note as and when they fall due;

“**Person**” in addition to its ordinary meaning includes a corporation, society, a local, provincial or federal government, partnership or other legal entity and the personal or legal representative or successors or assigns of such Person to whom the context can apply according to law;

“**Promissory Note**” means a contractual promise to pay made by the First Nation to the Authority in respect of the repayment by the First Nation of money borrowed by the First Nation from the Authority, in substantially the form attached to this Agreement as Schedule A; and

“**Security Issuing Council Resolution**” means a Council resolution in substantially the form attached to a Borrowing Law.

- 1.2 Unless the context otherwise requires, words and expressions used in this Agreement and not otherwise defined have the same meaning as in the Act.
- 1.3 Any computation of days or business hours in relation to borrowing under this Agreement shall be determined based on days and hours during which banks are open for general banking business in the Province of Ontario.
- 1.4 Words importing the singular number include the plural and vice versa and words importing gender include the neuter, feminine and masculine genders.
- 1.5 The division of this Borrowing Agreement into Articles, sections, subsections and clauses and the insertion of headings are for convenience of reference only and shall not affect the construction or interpretation hereof.
- 1.6 In the event that any day on or before which any action is required to be taken hereunder is not a Business Day, then such action shall be required to be taken on or before the requisite time on the next succeeding day that is a Business Day.

## **2.0 APPLICATION OF THE ACT**

- 2.1 The Authority and the First Nation agree that the Act and this Agreement shall apply to the relationship between the Authority and the First Nation and any borrowing by the First Nation using property tax revenues under a Borrowing Law.
- 2.2 In the event of a conflict between the Act and this Agreement, the Act shall prevail to the extent of the conflict.

## **3.0 AUTHORIZATION FOR AGREEMENT AND THE FIRST NATION BORROWING**

- 3.1 The First Nation and the Authority acknowledge and agree that entering into this Agreement establishing the contractual terms and conditions of

the First Nation being a Borrowing Member and the contractual terms and conditions for borrowing from the Authority by the First Nation is authorized by the Borrowing Agreement Law and the contractual terms so established are in addition to any terms and conditions contained in the Borrowing Law, a Security Issuing Council Resolution and a Promissory Note.

#### **4.0 CONSIDERATION**

4.1 In consideration of the Authority agreeing to comply with the terms and conditions of this Agreement and agreeing to consider, under clause 9.1, the First Nation's request for the Authority to raise monies to lend to the First Nation to finance a Capital Infrastructure Project, the First Nation agrees to comply with the terms and conditions of this Agreement.

4.2 Without limiting the generality of clause 4.1, if the Authority provides financing to the First Nation in accordance with the Act, a Borrowing Law, or a Security Issuing Council Resolution for a Capital Infrastructure Project, the First Nation agrees to make payments as set out in the Promissory Note and this Agreement and to comply with the terms and conditions of this Agreement.

#### **5.0 TERM OF AGREEMENT**

5.1 This Agreement shall remain in force until the First Nation ceases to be a Borrowing Member under section 77 of the Act.

#### **6.0 FIRST NATION REPRESENTATIONS & WARRANTIES**

6.1 The First Nation represents and warrants to the Authority as set forth in this clause 6.1, and acknowledges that the Authority is relying on such representations and warranties without independent inquiry in entering into this Agreement:

- (a) the First Nation's Financial Administration Law has been approved by the Board and the First Nation has not repealed or amended its provisions without Board approval;
- (b) before becoming a Borrowing Member, the First Nation obtained a Financial Management System Certificate or a Financial Performance Certificate and provided the Authority with a copy of the Board's report given under section 50(2) of the Act in relation to that certificate;
- (c) the First Nation has obtained all approvals necessary from the Commission to enact the Borrowing Agreement Law;
- (d) the execution and delivery of this Agreement and the performance by the First Nation of its obligations in this Agreement and the transactions contemplated hereunder are all within the First Nation's powers, and have been duly authorized under the Borrowing Agreement Law;

- (e) all information furnished by or on behalf of the First Nation in writing to the Authority, Commission and Board in connection with this Agreement, the certification and approval of the First Nation becoming a Borrowing Member and the enacting of the Borrowing Agreement Law was true and correct in all material respects as at the date such information was provided and was not misleading or deceptive in any material respect whether by its inclusion or by omission of any other information and did not omit any material fact necessary in order to make such information not misleading, and any information hereafter furnished by the First Nation to the Authority, Commission and Board will be true and correct as at the date such information is provided to the Authority, Commission and Board and will not be misleading or deceptive in any material respect whether by its inclusion or by omission of any other information and will not omit any material fact necessary to make such information not misleading;
- (f) all material financial transactions of the First Nation have been recorded by the First Nation and accurately reflect in all material respects the basis for the financial condition of the First Nation shown in the most recent audited consolidated annual financial statements and other information provided by the First Nation to the Authority, Commission and Board;
- (g) no Material Adverse Change has occurred since the date of the First Nation's most recent audited consolidated annual financial statements, except as has been expressly disclosed in writing to the Authority, Commission and Board;
- (h) there are no current or pending actions, suits, arbitrations, proceedings or claims, nor to the best of the First Nation's knowledge are any threatened, which in any such case could result in a Material Adverse Change;
- (i) the First Nation is not in breach or violation in any material respect of any of the terms of any material agreement, contract, instrument, lease or other commitment to which it is a party which could result in a Material Adverse Change;
- (j) the First Nation is in compliance in all material respects with its Financial Administration Law, local revenue laws and all applicable standards of the Board and Commission in relation to any approvals or certifications issued by the Board or Commission;
- (k) the First Nation is in compliance in all material respects with the Act;
- (l) in addition to compliance under subparagraphs (j) and (k) above, the First Nation is in compliance in all material respects with all other

applicable provisions of laws, rules, regulations, licenses, permits, approvals and orders of any applicable governmental authority in relation to the Capital Infrastructure Project or any of the First Nation's obligations under this Agreement; and

- (m) there is no current or pending investigation, proceeding, complaint, order, directive, claim, citation or notice by any governmental authority or any other Person, nor to the best of the First Nation's knowledge are any threatened, with respect to any non-compliance with or violation of the requirements of any environmental law by the First Nation or the threatened or actual release, spill, or discharge of any hazardous material or the generation, use, storage, treatment, transportation, manufacture, handling, production or disposal of any hazardous materials or any other environmental, health or safety matter.

## **7.0 COVENANTS OF THE FIRST NATION**

7.1 The First Nation covenants and agrees that for the term of this Agreement it shall:

- (a) comply with applicable Board and Commission standards made under the Act and obtain and maintain in good standing all necessary certifications and approvals from the Board and the Commission;
- (b) if on becoming a Borrowing Member the First Nation did not have a Financial Management System Certificate, provide the Authority with a copy of such certificate within 36 months after the First Nation's acceptance as a Borrowing Member;
- (c) notify the Authority, Board and Commission promptly in writing if there is a Material Adverse Change to any of the information provided by the First Nation under this Agreement or during the process of becoming a Borrowing Member, entering into this Agreement, obtaining any necessary certifications and approvals from the Board and the Commission or passing a Security Issuing Council Resolution;
- (d) comply with its Financial Administration Law and local revenue laws;
- (e) comply in all material respects with the Act and all of the Authority's by-laws, rules, regulations, orders and policies, as amended from time to time, and make all payments required in relation thereto;
- (f) advise the Authority in writing as soon as possible if there is a change in the First Nation's representative to the Authority and provide the Authority with a copy of the resolution of Council designating a new representative;
- (g) use the funds loaned by the Authority to the First Nation only for the payment of permitted expenditures in relation to the Capital

Infrastructure Project, provided that any funds loaned by the Authority that are used for an unauthorized purpose shall not affect the obligations of the First Nation under the Act, this Agreement, a Borrowing Law, a Security Issuing Council Resolution or a Promissory Note;

- (h) in construction of a Capital Infrastructure Project comply in all material respects with all applicable provisions of laws, rules, regulations, licenses, permits, approvals and orders of any applicable governmental authority and with all applicable conditions and standards issued by the Commission in approving a Borrowing Law;
- (i) deliver to the Authority:
  - (i) the First Nation's annual budget including the component respecting its Local Revenue Account applicable to the borrowing for the First Nation's current year, and a five year capital expenditure plan, in each case in a form acceptable to the Authority, within 120 days after the First Nation's last fiscal year end;
  - (ii) the First Nation's audited consolidated annual financial statements and audited Local Revenue Account financial statements within 120 days after its fiscal year end together with an opinion on such financial statements by an independent auditor who is a member in good standing of the Canadian Institute of Chartered Accountants or an association of accountants or auditors incorporated under the laws of a province or territory in Canada;
  - (iii) the Borrowing Room Calculation Certificate within 120 days after the First Nation's fiscal year end;
  - (iv) the First Nation's most recent taxable assessment valuation by property classification and applicable property tax rates by property classification;
  - (v) promptly upon receipt of notice thereof, a report of any current, pending or threatened actions, suits, arbitrations, proceedings or claims against the First Nation; and
  - (vi) a copy of the current strategic plan and multi-year financial plan, a copy of any existing operating plans and any other financial information or statistics of the First Nation as the Authority may reasonably request from time to time;
- (j) if required by the Authority, execute such documents and agreements as the Authority considers necessary to grant to the Authority a security interest in the Local Revenue Account (including, for greater certainty, all sums at any time on deposit in the Local Revenue Account); the

Authority may also require the First Nation to obtain an agreement from any Person (in this paragraph called a “third party”) that has a security interest in the Local Revenue Account as of the date the First Nation becomes a Borrowing Member in form satisfactory to the Authority under which the security interest held by the third party in the Local Revenue Account is subordinated and postponed to any security interest held by the Authority in the Local Revenue Account;

- (k) permit representatives of the Board (including accountants, counsel, financial advisors, technical advisors and consultants, and other representatives) to visit the First Nation’s premises at all reasonable business hours and to have access to and take copies and excerpts, where applicable, from all of the First Nation’s books, accounts, records, reports, files, properties and assets, in whatever form they take, as are deemed appropriate by the Board, acting honestly and in good faith, relating to compliance with Board standards, the First Nation’s status as a Borrowing Member, or any obligation under the Act, this Agreement, a Borrowing Law, Security Issuing Council Resolution or Promissory Note and to the receipt of and administration of the funds borrowed under this Agreement or a Borrowing Law, as may be reasonably necessary to conduct a review and make a report under sections 86(2) and (3) of the Act, to enter into and carry out a co-management arrangement under section 52 of the Act or to act as third-party manager under section 53 of the Act;
- (l) upon request by the Authority, do, execute, acknowledge and deliver or cause to be done, executed, acknowledged and delivered every and all such further acts and deeds as the Authority shall deem necessary or appropriate to give effect to the purposes of (i) this Agreement; (ii) the Act; (iii) a Borrowing Law; (iv) a Security Issuing Council Resolution; (v) a Promissory Note; and (vi) by-laws or policies of the Authority, and the First Nation shall promptly provide the Authority with evidence of the foregoing satisfactory to the Authority; and
- (m) if the Authority provides Interim Long Term Financing to the First Nation, the First Nation must, and hereby covenants to, by the earlier of:
  - (i) five years after the date on which the first advance of such Interim Long Term Financing is provided to the First Nation, or
  - (ii) Completion of the Capital Infrastructure Project, either:
    - (A) replace such Interim Long Term Financing by inclusion and replacement of such financing in and by an issue of debt securities by the Authority, or

- (B) prepay all unpaid principal of and accrued and unpaid interest on such Interim Long Term Financing in full in accordance with clauses 12.11 and 12.12 of this Agreement.

## **8.0 SECURITY ISSUING COUNCIL RESOLUTION**

- 8.1 When, from time to time, the First Nation wishes to borrow all or a portion of the amount authorized under a Borrowing Law, the Council shall pass a Security Issuing Council Resolution approving the borrowing of the specified amount and either: (i) requesting the Authority to include that amount as part of its next issue of debt securities, or (ii) requesting the Authority to provide the specified amount by way of Interim Long Term Financing to the First Nation. The Security Issuing Council Resolution shall also specify the date by which the First Nation wishes to receive the amount of financing specified in the Security Issuing Council Resolution.
- 8.2 The First Nation shall promptly send a certified copy of the Security Issuing Council Resolution to the Authority, and, for their information, to the Commission and the Board. If the Security Issuing Council Resolution requests the Authority to include the specified amount in the Authority's next issue of debt securities, the certified copy of the Security Issuing Council Resolution must be delivered to the Authority, the Commission and the Board by the date specified in writing by the Authority in order for the First Nation to participate in the Authority's next issue of debt securities.
- 8.3 If financing is provided by the Authority to the First Nation by way of Interim Long Term Financing, the Authority may by written notice to the First Nation specify the date by which the First Nation must give written notice to the Authority by way of a new Security Issuing Council Resolution to confirm that the First Nation intends such Interim Long Term Financing to be replaced by inclusion of such financing in the next issue of debt securities by the Authority.

## **9.0 COVENANTS OF THE AUTHORITY**

- 9.1 If the First Nation has obtained all necessary certifications and approvals from the Board and the Commission and complied with this Agreement, the Act, by-laws and policies of the Authority and a Borrowing Law, the Authority shall review the request for financing of the First Nation set out in a Security Issuing Council Resolution and, in consideration of relevant market and economic conditions may, in accordance with the Act, authorize the issue and sale of debt securities to raise funds requested by the First Nation or provide Interim Long Term Financing to the First Nation, in either case to be loaned to the First Nation to finance a specified Capital Infrastructure Project.
- 9.2 The Authority agrees that for the term of this Agreement it shall:



- (a) provide the First Nation full opportunity to participate in the governance of the Authority in accordance with the Act and the by-laws of the Authority;
- (b) provide the First Nation with notice of any significant changes to the borrowing regime, requirements for Borrowing Members and other material information that could significantly affect the First Nation's rights as a Borrowing Member or its obligations to the Authority; and
- (c) provide the First Nation with notice of any changes of fees or charges.

## **10.0 FINANCING BY THE AUTHORITY**

10.1 The Authority is authorized to finance from time to time a Capital Infrastructure Project at the sole cost and on behalf of the First Nation as set out in a Security Issuing Council Resolution up to but not exceeding the least of:

- (a) the amount authorized in a Borrowing Law;
- (b) the amount remaining in the authorization in a Borrowing Law after previous loans for a Capital Infrastructure Project have been made to the First Nation by the Authority; or
- (c) the amount of the unused annual debt servicing capacity as calculated in the most recent Borrowing Room Calculation Certificate.

10.2 The financing by the Authority shall be in lawful money of Canada (provided that the First Nation may borrow all or part of such amount in such currency as the FNFA Board shall determine but the aggregate amount in lawful money of Canada and in Canadian dollar equivalents so borrowed shall not exceed the limits set out in clause 10.1 in Canadian dollars) together with interest and at such interest rates and with such discounts or premiums and expense as the Authority may deem appropriate in consideration of the market and economic conditions at the relevant time.

10.3 Recognizing that the term to maturity of debt securities issued by the Authority may not be the same as the First Nation's requested term for financing from the Authority at the relevant time, the First Nation may by resolution of the Council request that the Authority fix the interest rate on the loan from the Authority to the First Nation at the time of the borrowing described in the Security Issuing Council Resolution for the full term of the borrowing.

10.4 If the Authority provides Interim Long Term Financing to the First Nation, the amount of the loan withheld under section 84(2) of the Act and deposited in the Debt Reserve Fund in relation to the Interim Long Term Financing will be credited to the First Nation in determining the amount to be withheld under section 84(2) of the Act upon the subsequent issue of debt securities by the Authority to raise the funds requested by the First Nation.

**11.0 CONDITIONS OF FINANCING**

11.1 In addition to the provisions of clauses 9.1, 10.1 and 10.2 of this Agreement, any decision of the Authority to provide financing to the First Nation under those clauses is conditional upon the following:

- (a) execution of this Agreement by the First Nation and compliance by the First Nation with all terms of this Agreement;
- (b) receipt by the Authority of a Borrowing Law approved by the Commission;
- (c) receipt by the Authority of a First Nation Security Issuing Council Resolution;
- (d) receipt by the Authority of a current Borrowing Room Calculation Certificate;
- (e) receipt by the Authority of the First Nation's most recent audited consolidated annual financial statements;
- (f) receipt by the Authority of supporting documentation relating to the establishment of the Local Revenue Account by the First Nation;
- (g) receipt by the Authority of executed copies of the documents and agreements required by the Authority pursuant to clause 7.1(j) of this Agreement;
- (h) receipt by the Authority of a Financial Performance Certificate issued to the First Nation and a copy of the Board's report prepared in respect of that certificate under section 50(2) of the Act; and
- (i) receipt by the Authority of such other financial information of the First Nation as the Authority may reasonably require.

11.2 In addition to the requirements under clause 11.1, any decision of the Authority to provide financing to the First Nation after the financing authorized by the First Nation's first Borrowing Law is conditional upon receipt by the Authority of a Financial Management System Certificate issued to the First Nation and a copy of the Board's report prepared in respect of that certificate under section 50(2) of the Act, if the First Nation did not have a Financial Management System Certificate when it became a Borrowing Member.

**12.0 PAYMENT BY THE FIRST NATION**

12.1 Upon completion by the Authority of any financing undertaken pursuant to a Security Issuing Council Resolution, the First Nation shall, at a time that the Authority requests, execute and deliver a Promissory Note to the Authority.

12.2 The Promissory Note shall be executed on behalf of the First Nation by the Person named in a Security Issuing Council Resolution. The Promissory

Note shall provide for payment by the First Nation to the Authority of the amounts required to meet the obligations of the Authority with respect to each of its borrowings undertaken pursuant to the First Nation's Borrowing Law and applicable Security Issuing Council Resolution.

- 12.3 The Promissory Note shall be dated and payable in Canadian dollars and shall set out the schedule of repayment by the First Nation of the principal amount together with interest as shall be determined by the Authority.
- 12.4 The obligations under a Promissory Note shall bear interest from the date specified therein, which date shall be determined by the Authority, at rates to be determined by the Authority.
- 12.5 The obligations incurred under a Promissory Note as to both principal and interest shall be payable in such manner and at such time or times as determined from time to time by the Authority.
- 12.6 The First Nation shall in each fiscal year after a Promissory Note has been signed provide in its annual budget for payment of all amounts payable to the Authority during the fiscal year to which its annual budget applies.
- 12.7 The First Nation shall pay the amounts to the Authority set forth in, or attached as a schedule to, a Promissory Note during a fiscal year and shall make such payments in priority to other creditors of the First Nation during that fiscal year.
- 12.8 No expenditure law enacted by the First Nation under section 5(1)(b) of the Act shall authorize the expenditure of moneys raised under a local revenue law unless the First Nation's annual budget provides for the payment of all amounts payable to the Authority during the budget period.
- 12.9 The First Nation shall provide and pay over to the Authority such sums as are required to discharge its obligations in accordance with the terms of a Promissory Note, provided that if sums provided for in a Promissory Note are not sufficient to meet the obligations of the Authority in relation to the issuance of debt securities or the provision of Interim Long Term Financing to raise the funds requested by the First Nation, any deficiency in meeting such obligations shall be a liability of the First Nation to the Authority and the Council shall make due provision to discharge such liability.
- 12.10 If the First Nation's requested repayment term for a borrowing described in a Borrowing Law does not match the term for debt securities issued by the Authority to provide for the First Nation's borrowing, the First Nation may, by way of Council Resolution, authorize the Authority to use a derivative product to fix the loan interest rate for the full repayment term, or if no such Council Resolution is provided to the Authority, then the First Nation's loan will be refinanced by the Authority as needed to meet the First Nation's desired term of repayment set out in a Borrowing Law. Any refinancing

described in this clause shall take place at the Authority's calculated interest rate in issuing debt securities at the time of the refinancing.

- 12.11 In the event the First Nation wishes to prepay the amount owing under a Promissory Note the prepayment shall include the full amount of the principal and interest due on the maturity of the Promissory Note or another amount as calculated by the Authority to fully discharge the First Nation's obligations and any additional cost incurred by the Authority in relation to the prepayment.
- 12.12 The parties acknowledge that the Authority will fund advances of Interim Long Term Financing to the First Nation by the issuance of bankers' acceptances in the Canadian bank market or by the issuance of commercial paper in the Canadian capital markets. The First Nation may not prepay any amount of Interim Long Term Financing unless such prepayment is made on the maturity date of the bankers' acceptance or issue of commercial paper utilized by the Authority to fund the applicable advance of such Interim Long Term Financing, and the amount of such prepayment is sufficient to repay the relevant bankers' acceptance or commercial paper in full.
- 12.13 All payments by the First Nation to the Authority shall be made to an account specified by the Authority on the due date as set out in the Promissory Note, or if the due date is not a Business Day then on the next Business Day.

### **13.0 DEFAULT BY THE FIRST NATION**

- 13.1 The occurrence of any one or more of the following events or conditions will be a default under this Agreement:
- (a) the First Nation defaults on a payment owing to the Authority under this Agreement, a Borrowing Law, Security Issuing Council Resolution or Promissory Note;
  - (b) the First Nation fails to comply with the Act in any material respect;
  - (c) the First Nation defaults in the observance or performance of any of the terms, conditions or covenants to be observed or performed by the First Nation under this Agreement;
  - (d) the First Nation or a Person on its behalf made a representation, warranty or statement to the Authority that was untrue in any material respect at the time it was made or deemed to be made;
  - (e) the First Nation defaults in payment of any indebtedness to any Person other than the Authority, or defaults in the performance of any term, provision or condition created in any agreement under which that indebtedness was created or is governed, where that default would allow that Person to cause the indebtedness to become due prior to its stated maturity, or any such indebtedness is declared to be due and payable other than by a regularly scheduled payment;

- (f) the First Nation commits or threatens to commit any act of bankruptcy or becomes insolvent;
  - (g) the holder of a security interest delivers a notice of intention to enforce its security or take possession of all or any part of the First Nation's property, including the Local Revenue Account or any part of it, or an execution or other process of any court becomes enforceable against the First Nation;
  - (h) the First Nation fails or refuses to exercise its rights and remedies to enforce collection of outstanding property tax revenues in a manner that is acceptable to the Authority to meet the First Nation's obligations to the Authority under this Agreement or a Promissory Note; or
  - (i) in the opinion of the Authority, a Material Adverse Change has occurred.
- 13.2 If a default under clause 13.1 occurs the Authority, in its sole and absolute discretion, may declare all or any part of the First Nation's obligations under this Agreement or a Promissory Note immediately due and payable, without any further demand or notice of any kind.
- 13.3 Notwithstanding anything in this Agreement, no use of the Debt Reserve Fund or payment by other Borrowing Members to replenish the Debt Reserve Fund following a default by the First Nation on a loan payment to the Authority relieves the First Nation of its obligations under this Agreement, a Promissory Note or the Act.
- 13.4 If a default under clause 13.1 occurs, in addition to any other remedies the Authority has under the Act or this Agreement, the Authority may take one or both of the following actions under section 86 of the Act:
- (a) request the Board to conduct a review and make a report to the Authority of the reasons for the First Nation's default, including any recommendation for an intervention under section 52 or 53 of the Act; or
  - (b) require the Board to either (at the Board's discretion) impose a co-management arrangement on the First Nation or assume third-party management of the First Nation's local revenues under section 52 or 53 of the Act.
- 13.5 Notwithstanding any other provision of this Agreement, the Board may, at its discretion, give notice to the First Nation under section 52 of the Act requiring the First Nation to enter into a co-management arrangement in respect of the First Nation's local revenues, including its Local Revenue Account, if, in the opinion of the Board, there is a serious risk that the First Nation will default on an obligation to the Authority.

- 13.6 In addition to any other remedies or obligations under the Act or this Agreement, where the First Nation defaults on a loan payment to the Authority under clause 13(1)(a) and that default leads to a reduction in the Debt Reserve Fund which other Borrowing Members are called upon to replenish, the First Nation shall make payments to the Authority in order to repay amounts to other Borrowing Members who have been called upon to replenish the Debt Reserve Fund, together with amounts on account of investment income that would have been earned on the amount of the First Nation's default and any costs incurred by the Authority.
- 13.7 In each year following a default by the First Nation that led to a reduction in the balance of the Debt Reserve Fund, the Authority shall send to the Council a notice imposing a charge on the First Nation in an amount required to repay amounts outstanding under clause 13.6.
- 13.8 Upon receipt of the notice from the Authority sent under clause 13.7, the First Nation shall forthwith pay to the Authority the amounts set out in the notice.
- 13.9 Upon receipt of payments from the First Nation under clause 13.8, the Authority shall pay to each of those Borrowing Members who have been called upon to replenish the Debt Reserve Fund a share of monies received from the First Nation proportionate to the amount of the total replenishment of the Debt Reserve Fund paid by each such Borrowing Member.
- 13.10 The First Nation agrees that all costs and interest incurred by the Authority as a result of a default by the First Nation under clause 13.1, including all fees and disbursements paid by the Authority to its solicitors and counsel and any other Persons in connection with advising the Authority with respect to a default, enforcement of this Agreement and collection of monies owing, shall be payable by the First Nation to the Authority forthwith.

#### **14.0 REPAYMENT FROM DEBT RESERVE FUND**

- 14.1 Where, upon default of another Borrowing Member that led to a reduction in the Debt Reserve Fund, the First Nation has contributed to replenishment of the Debt Reserve Fund, any repayment to the First Nation under section 84(6) of the Act shall be reduced by an amount equal to the repayment monies previously received by the First Nation from the Authority under clause 13.9.

#### **15.0 INDEMNITY**

- 15.1 The Authority does not agree to undertake or assume any responsibility or duty to the First Nation to select, review, inspect, supervise, pass judgment upon, or inform the First Nation of any matter in connection with a Capital Infrastructure Project. The First Nation shall rely entirely upon its own judgment with respect to such matters, and any review, inspection,

supervision, exercise of judgment or supply of information undertaken or assumed by the Authority in connection with such matters is solely for the protection of the Authority and neither the First Nation nor any other Person is entitled to rely thereon.

15.2 The Authority shall not be responsible or liable to any Person for any loss, damage, liability or claim of any kind relating to injury or death to such Person or damage to any Person's property caused by the action, inaction or negligence of the First Nation.

15.3 The First Nation shall indemnify and save harmless the Authority from and against all claims, demands, actions and costs that arise out of the performance by the First Nation of the Capital Infrastructure Project and of this Agreement or by reason of any matter or thing done or omitted to be done by the First Nation, or by its employees or agents in connection with their performance in relation to the Capital Infrastructure Project or this Agreement, whether occasioned by negligence or otherwise. Such indemnification shall survive termination of this Agreement.

## **16.0 ENFORCEMENT OF THIS AGREEMENT**

16.1 Nothing in this Agreement or any procedures or remedies in this Agreement shall prevent or restrict the Authority from exercising or relying upon any other legal or equitable remedies or procedures available to the Authority in addition to any remedies or procedures in this Agreement, in relation to enforcement of this Agreement or a Promissory Note.

## **17.0 SHARING OF INFORMATION**

17.1 The First Nation consents to the sharing of information that it may provide to the Authority, Commission and Board between and among those institutions as may be required by them to carry out their duties, responsibilities and functions under the Act or as may be required in relation to this Agreement, and further acknowledges and consents to the disclosure of such information to such third parties in the financial industry by the Authority as is reasonably necessary for the Authority to engage in the issuance of debt securities or the provision of Interim Long Term Financing secured by the First Nation's property tax revenues.

## **18.0 WAIVER**

18.1 No provision of this Agreement and no breach by either party of any such provision will be deemed to have been waived unless such waiver is in writing signed by the party that has not committed the breach.

18.2 A written waiver by either party of a breach of any provision of this Agreement will not be deemed to be a general waiver of such provision or of any subsequent breach of the same or any other provision of this Agreement.

**19.0 APPLICABLE LAW**

19.1 This Agreement shall be governed by and construed in accordance with the laws of the Province of British Columbia and the laws of Canada applicable therein and the parties submit and attorn to the jurisdiction of the courts of the Province of British Columbia.

**20.0 TIME OF THE ESSENCE**

20.1 Time is of the essence of this Agreement and forbearance by the Authority of a strict application of this provision shall not operate as a continuing or subsequent forbearance.

**21.0 SURVIVAL OF WARRANTIES AND REPRESENTATIONS**

21.1 All representations and warranties contained in this Agreement shall survive the execution and delivery of this Agreement and shall be deemed to have been made again to the Authority on the date of each loan by the Authority to the First Nation and shall be conclusively presumed to have been relied on by the Authority regardless of any investigation made or information possessed by the Authority.

21.2 The representations and warranties set forth in this Agreement shall be cumulative and in addition to any other representations or warranties which the First Nation shall now or hereafter give, or cause to be given, to the Authority.

21.3 Notwithstanding anything to the contrary contained herein, clauses 15, 16, 19, 21, 22 and 23 shall survive the termination of this Agreement in accordance with its terms.

**22.0 SEVERABILITY**

22.1 If any clause or portion of any clause in this Agreement is determined to be unenforceable or invalid for any reason whatsoever, that unenforceability or invalidity shall not affect the enforceability or validity of the remaining portions of this Agreement and such unenforceable or invalid clause or portion thereof shall be severed from the remainder of the Agreement.

**23.0 SUCCESSORS AND ASSIGNS**

23.1 This Agreement shall enure to the benefit of and be binding upon the First Nation and the Authority and their respective successors and permitted assigns.

**24.0 NOTICES**

24.1 Unless otherwise provided in this Agreement, all notices, requests, demands, consents or other communications to be given or made under this Agreement shall be in writing and are deemed to be well and sufficiently given if hand delivered, mailed or sent by facsimile as follows:



To the Authority:

First Nations Finance Authority  
#202 – 3500 Carrington Road  
Westbank, BC V4T 3C1  
Telephone Number: 250.768.5253  
Fax Number: 250.768.5258  
Contact:

To the First Nation:

Address:  
Telephone Number:  
Fax Number:  
Contact:

- 24.2 Any notice or other communication so given or made shall be conclusively deemed to have been given and received:
- (a) if delivered personally, at the actual time of delivery;
  - (b) if sent by ordinary mail, on the date received ;
  - (c) if mailed by registered mail, on the second business day following the date of mailing, except in the case of the disruption of postal services, then in such event notice shall be delivered personally or by facsimile; or
  - (d) if sent by facsimile, on the day of transmission.
- 24.3 The address or facsimile telephone number for service under this clause may be changed from time to time by the party making such change notifying the other party as provided in this clause.

## **25.0 IMPLEMENTATION OF THIS AGREEMENT**

- 25.1 The First Nation shall execute such further and other documents and instruments and do such further and other things as may be necessary to implement and carry out the intent and purpose of this Agreement.

## **26.0 FAX AND COUNTERPARTS**

- 26.1 This Agreement may be executed and delivered by the parties in one or more counterparts, each of which when so executed and delivered will be an original, and those counterparts will together constitute one and the same instrument.
- 26.2 Delivery of this Agreement by facsimile transmission, e-mail or functionally equivalent electronic transmission constitutes valid and effective delivery.

## **27.0 AMENDMENT**

- 27.1 This Agreement may not be amended or modified except in writing signed by the parties.

EXECUTED this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

*Signature of the Council:*

\_\_\_\_\_

Chief

\_\_\_\_\_

Councillor

\_\_\_\_\_

Councillor

\_\_\_\_\_

Councillor

\_\_\_\_\_

Councillor

\_\_\_\_\_

Councillor

Witness to Signatures:

\_\_\_\_\_

Accepted on behalf of the First Nations Finance Authority:

\_\_\_\_\_

Chairperson

\_\_\_\_\_

Deputy Chairperson

\_\_\_\_\_

Board Member

\_\_\_\_\_

Board Member

\_\_\_\_\_

Board Member

\_\_\_\_\_

Board Member

Witness to Signatures:

\_\_\_\_\_

**SCHEDULE A**  
**PROMISSORY NOTE**  
**(the “Promissory Note”)**

\_\_\_\_\_ (the “**First Nation**”), for value received, hereby acknowledges itself indebted to and promises to pay to the First Nations Finance Authority (the “**Authority**”) of Suite 202 – 3500 Carrington Road, Westbank, British Columbia, V4T 3C1, all sums payable by the First Nation to the Authority under this Promissory Note and the Borrowing Agreement, in lawful money of Canada, in the place and in the manner as the Authority may advise the First Nation in writing. The terms of the Promissory Note are as follows:

**ARTICLE 1**  
**INTERPRETATION**

**1.1 Definitions**

In this Promissory Note, unless there is something in the subject matter or context inconsistent therewith:

“*Borrowing Agreement*” means the agreement dated \_\_\_\_\_, 20\_\_\_, between the First Nation and the Authority;

“*Business Day*” means a day other than a Saturday, Sunday or statutory holiday in the Province of Ontario; and

“*Principal Amount*” has the meaning assigned to it in Section 2.1 of this Promissory Note.

**1.2 Number and Gender**

Words importing the singular number include the plural and vice versa and words importing gender include the neuter, feminine and masculine genders.

**1.3 Headings**

The division of this Promissory Note into Articles, sections and subsections and the insertion of headings are for convenience of reference only and shall not affect the construction or interpretation hereof.

**1.4 Applicable Law**

This Promissory Note shall be governed by and construed in accordance with the laws of the Province of British Columbia and the laws of Canada applicable therein and the parties submit and attorn to the jurisdiction of the courts of the Province of British Columbia.

**1.5 Business Day**

In the event that any day on or before which any action is required to be taken hereunder is not a Business Day, then such action shall be required to be taken on or before the requisite time on the next succeeding day that is a Business Day.

## 1.6 Monetary Reference

Any reference in this Promissory Note to “Dollars”, “dollars” or “\$” shall be deemed to be a reference to lawful money of Canada.

## 1.7 Invalidity of Provisions

If any Article or portion of any Article in this Promissory Note is determined to be unenforceable or invalid for any reason whatsoever, that unenforceability or invalidity shall not affect the enforceability or validity of the remaining portions of this Promissory Note and such unenforceable or invalid Article or portion thereof shall be severed from the remainder of the Promissory Note.

## 1.8 Interpretation of Terms in Promissory Note

Unless the context otherwise requires, words and expressions used in this Promissory Note and not otherwise defined have the same meaning as in the Borrowing Agreement.

# ARTICLE 2

## PRINCIPAL AND INTEREST

### 2.1 Promise to Pay

**[Use the following clause where the First Nation has requested financing from the Authority’s next issue of debt securities.]** The First Nation shall pay to the Authority the sum of \$\_\_\_\_\_ (the “**Principal Amount**”) together with interest calculated semi-annually in each and every year during the currency of this Promissory Note, at such rates of interest as determined by the Authority from time to time (unless this Promissory Note shall have been previously prepaid in accordance with Section 3.1 hereof) in the manner set out in the table attached to this Promissory Note and commencing on \_\_\_\_\_, at the place and in the manner as the Authority may advise the First Nation in writing.

**[Use the following clause where the First Nation has requested the Authority to provide Interim Long Term Financing to the First Nation.]** The First Nation shall pay to the Authority interest on the \$\_\_\_\_\_ principal amount of outstanding Interim Long Term Financing advanced by the Authority to the First Nation, calculated for such periods as the Authority may advise the First Nation in writing in each and every year during the currency of this Promissory Note, at such rates of interest as determined by the Authority from time to time (unless this Promissory Note shall have been previously prepaid in accordance with Section 3.1 hereof) in the manner set out in the table attached to this Promissory Note and commencing on \_\_\_\_\_, at the place and in the manner as the Authority may advise the First Nation in writing.

### 2.2 Promise to Pay Additional Amounts

In the event the payments of principal and interest hereunder are insufficient to satisfy the obligations of the First Nation to the Authority under the Borrowing

Agreement, the First Nation shall pay to the Authority such further amounts as are sufficient to discharge the obligations of the First Nation to the Authority. These further amounts will be calculated by the Authority, communicated in writing to the First Nation and payable by the First Nation at a date specified in writing by the Authority to the First Nation.

### **2.3 Accelerated Payment**

Notwithstanding the foregoing, if a default as described in clause 13.1 of the Borrowing Agreement occurs the Authority may, in its sole and absolute discretion, declare all or any part of the obligations of the First Nation under the Borrowing Agreement and all or any part of the obligations of the First Nation under this Promissory Note immediately due and payable, without any further demand or notice of any kind.

## **ARTICLE 3**

### **PREPAYMENT**

#### **3.1 Prepayment**

The First Nation may prepay all or any portion of the Principal Amount at any time, provided it does so in accordance with clauses 12.11 and 12.12 of the Borrowing Agreement, to the extent applicable.

## **ARTICLE 4**

### **SATISFACTION AND DISCHARGE**

#### **4.1 Release from Covenants**

Upon the payment in full of all amounts payable under this Promissory Note, including all interest then accrued and payable, the Authority shall deliver to the First Nation all such instruments as may be reasonably requested by the First Nation to evidence the release of the First Nation from its covenants in this Promissory Note.

## **ARTICLE 5**

### **MISCELLANEOUS**

#### **5.1 Notice**

Unless otherwise provided in this Promissory Note, all notices, requests, demands, consents or other communications to be given or made under this Promissory Note shall be in writing and are deemed to be well and sufficiently given if hand delivered, mailed or sent by facsimile as follows:

To the Authority:

First Nations Finance Authority  
#202 – 3500 Carrington Road  
Westbank, BC V4T 3C1

Telephone Number: 250.768.5253  
Fax Number: 250.768.5258  
Contact:

To the First Nation:

[NAME]  
[Address:]  
Telephone Number:  
Fax Number:  
Contact:

Any notice or other communication so given or made shall be conclusively deemed to have been given and received:

- a) if delivered personally, at the actual time of delivery;
- b) if sent by ordinary mail, on the date received ;
- c) if mailed by registered mail, on the second business day following the date of mailing, except in the case of the disruption of postal services, then in such event notice shall be delivered personally or by facsimile; or
- d) if sent by facsimile, on the day of transmission.

The address or facsimile telephone number for service under this Section may be changed from time to time by the party making such change notifying the other party as provided in this Article.

## **5.2 Replacement of Promissory Note**

If this Promissory Note becomes mutilated or is lost, destroyed or stolen, the First Nation shall execute and deliver to the Authority a new Promissory Note of like tenor as the one mutilated, lost, destroyed or stolen in exchange for and upon surrender and cancellation of such mutilated Promissory Note or in lieu of and in substitution for such lost, destroyed or stolen Promissory Note.

## **5.3 Assignment**

The Authority may assign this Promissory Note without the written consent of the First Nation. The First Nation may not assign its obligations under this Promissory Note without the written consent of the Authority. Any purported assignment by the First Nation without such consent is void.

## **5.4 Successors and Assigns**

This Promissory Note shall enure to the benefit of and be binding upon the First Nation and the Authority and their respective successors and permitted assigns.

## **5.5 Waiver**

No provision of this Promissory Note and no breach by either party of any such provision will be deemed to have been waived unless such waiver is in writing signed by the party that has not committed the breach.

A written waiver by either party of a breach of any provision of this Promissory Note will not be deemed to be a general waiver of such provision or of any subsequent breach of the same or any other provision of this Promissory Note.

**5.6 Interpretation**

In the event of a discrepancy between the amounts payable by the First Nation to the Authority calculated with reference to this Promissory Note and the amounts payable by the First Nation to the Authority calculated with reference to the Borrowing Agreement, the amount owing by the First Nation to the Authority shall be the amount calculated with reference to the Borrowing Agreement and this Promissory Note shall be amended by the parties in the manner necessary to implement such intention.

**5.7 Amendment**

This Promissory Note may not be amended or modified except in writing signed by the First Nation and the Authority.

**IN WITNESS WHEREOF** the First Nation has caused this Promissory Note to be signed by its authorized signatory as of the \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

**[Name of First Nation]**

By: \_\_\_\_\_  
Authorized Signatory

**TERMS ACKNOWLEDGED AND AGREED:**

**First Nations Finance Authority**

By: \_\_\_\_\_  
Authorized Signatory

Laws – FSMA, s.5 and s.9  
Lois – LGFSPN, art. 5 et 9

PRINCIPAL AND INTEREST PAYMENTS

<u>Date of Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
TOTALS	\$ <u>=====</u>	\$ <u>=====</u>	\$ <u>=====</u>



**SONGHEES FIRST NATION  
PROPERTY TAXATION AMENDMENT LAW, 2012**

[Effective February 10, 2012]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act* (the “Act”), the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Songhees First Nation has applied to become a borrowing member of the First Nations Finance Authority;

C. Subsection 5(6) of the Act requires the property taxation law of a borrowing member to contain a requirement to recover amounts payable paragraph 84(5)(b) of the Act; and

D. The Council of the Songhees First Nation has requested an exemption under subsections 6(2) and 8(2) of the Act from the Commission with respect to this Law,

NOW THEREFORE the Council of the Songhees First Nation duly enacts as follows:

1. This Law may be cited as the *Songhees First Nation Property Taxation Amendment Law, 2012*.

2. The *Songhees First Nation Property Taxation Law, 2008* is hereby amended by inserting a new section 23.01 as follows:

**“Special Levy**

**23.01** If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, Council must make or amend such property taxation laws as necessary in order to recover the amount payable.”

3. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council at a duly convened meeting held on the 31st day of January, 2012, at Victoria in the province of British Columbia.

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

[Chief Robert Sam]

Chief Robert Sam

Councillor Garry Albany

[Frank George]

Councillor Frank George

[Karen Tunkara]

Councillor Karen Tunkara

Councillor Nicholas Albany

[Ron Sam]

Councillor Ron Sam

**ST. MARY'S INDIAN BAND  
PROPERTY ASSESSMENT AMENDMENT LAW, 2008-03**

[Effective March 28, 2012]

WHEREAS:

A. The Chief and Council of the St. Mary's Indian Band wish to amend the *St. Mary's Indian Band Property Assessment Law, 2008* to provide for the remuneration of Assessment Review Board members that is consistent with provincial remuneration; and

B. The Council of the St. Mary's Indian Band will request an exemption under subsections 6(2) and 8(2) of the Act from the Commission with respect to this amending law,

NOW THEREFORE the Council of St. Mary's Indian Band duly enacts as follows:

1. This Law may be cited as the *St. Mary's Indian Band Property Assessment Amendment Law, 2008-03*.

2. Subsection 22.(1) of the *St. Mary's Indian Band Property Assessment Law, 2008* is deleted in its entirety and is replaced with the following:

“22.(1) St. Mary's Indian Band must remunerate

(a) the chair (or acting chair) at the rates established from time to time by the Province for a part-time chair of an administrative tribunal categorized as Group 1, and

(b) a member (or replacement member appointed to act) other than the chair, at the rates established from time to time by the Province for a part-time member of an administrative tribunal categorized as Group 1,

for time spent on activities related to the Assessment Review Board.”

3. This amending law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [27th] day of February, 2012, at Cranbrook, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

[Cheryl Casimer]

\_\_\_\_\_  
Chief Cheryl Casimer

\_\_\_\_\_  
Councillor Jim Whitehead

\_\_\_\_\_  
[Corrie Walkley]

\_\_\_\_\_  
Councillor Corrie Walkley

[Joe Pierre]

\_\_\_\_\_  
Councillor Joe Pierre

\_\_\_\_\_  
[Richard Williams]

\_\_\_\_\_  
Councillor Richard Williams

**TOBACCO PLAINS INDIAN BAND  
PROPERTY ASSESSMENT AMENDMENT LAW, 2012**

[Effective March 28, 2012]

WHEREAS:

A. The Chief and Council of the Tobacco Plains Indian Band wish to amend the *Tobacco Plains Indian Band Property Assessment Law, 2008* to provide for the remuneration of Assessment Review Board members that is consistent with provincial remuneration; and

B. The Council of the Tobacco Plains Indian Band will request an exemption under subsections 6(2) and 8(2) of the Act from the Commission with respect to this amending law,

NOW THEREFORE the Council of the First Nation duly enacts as follows:

1. This Law may be cited as the *Tobacco Plains Indian Band Property Assessment Amendment Law, 2012*.

2. Subsection 22.(1) of the *Tobacco Plains Indian Band Property Assessment Law, 2008* is deleted in its entirety and is replaced with the following:

“22.(1) The First Nation must remunerate

(a) the chair (or acting chair) at the rates established from time to time by the Province for a part-time chair of an administrative tribunal categorized as Group 1, and

(b) a member (or replacement member appointed to act) other than the chair, at the rates established from time to time by the Province for a part-time member of an administrative tribunal categorized as Group 1,

For time spent on activities related to the Assessment Review Board.”

3. This amending law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of February, 2012, at Grasmere, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

[Mary Mahseelah]

\_\_\_\_\_  
Chief Mary Mahseelah

\_\_\_\_\_  
Councillor Dan Gravelle

\_\_\_\_\_  
[Robert Eneas]

\_\_\_\_\_  
Councillor Robert Eneas

[Robert Luke]

\_\_\_\_\_  
Councillor Robert Luke

\_\_\_\_\_  
Councillor Robin Gravelle

**TSARTLIP FIRST NATION  
PROPERTY ASSESSMENT LAW, 2012**

[Effective February 10, 2012]

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SCHEDULES

- I Property Classes
- II Request for Information by Assessor
- III Notice of Assessment Inspection
- IV Declaration of Purpose for the Use of Assessment Information
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- VI Request for Reconsideration of Assessment
- VII Notice of Appeal to Assessment Review Board
- VIII Notice of Withdrawal
- IX Notice of Hearing
- X Order to Attend/Produce Documents
- XI Certification of Assessment Roll by Assessor

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Tsartlip First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Tsartlip First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the Tsartlip First Nation duly enacts as follows:

## PART I CITATION

### Citation

1. This Law may be cited as the *Tsartlip First Nation Property Assessment Law, 2012*.

## PART II DEFINITIONS AND REFERENCES

### Definitions and References

2.(1) In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

“assessable property” means property that is liable to assessment under this Law;

“assessed value” means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

“assessment” means a valuation and classification of an interest in land;

“Assessment Notice” means a notice containing the information set out in Schedule V;

“Assessment Review Board” means a board established by Council in accordance with Part IX;

“assessment roll” means a roll prepared pursuant to this Law, including a supplementary assessment roll and a revised assessment roll, and for the taxation year 2012 means the assessment roll referenced in subsection 10(3);

“assessor” means a person appointed by Council under subsection 3(1);

“chair” means the chair of the Assessment Review Board;

“Commission” means the First Nations Tax Commission established under the Act;

“complainant” means a person who commences an appeal of an assessment under this Law;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Tsartlip First Nation, being a band named in the schedule to the Act;

“FMB” means the First Nations Financial Management Board established under the Act;

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

- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
- (b) is in actual occupation of the interest in land,
- (c) has any right, title, estate or interest in the interest in land, or
- (d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

“interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

“manufactured home” means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

- (a) be moved from one place to another by being towed or carried, and
- (b) provide
  - (i) a dwelling house or premises,
  - (ii) a business office or premises,
  - (iii) accommodation for any other purpose,
  - (iv) shelter for machinery or other equipment, or
  - (v) storage, workshop, repair, construction or manufacturing facilities;

“Notice of Appeal” means a notice containing the information set out in Schedule VII;

“Notice of Assessment Inspection” means a notice containing the information set out in Schedule III;

“Notice of Hearing” means a notice containing the information set out in Schedule IX;

“Notice of Withdrawal” means a notice containing the information set out in Schedule VIII;

“Order to Attend/Provide Documents” means an order containing the information set out in Schedule X;

“party”, in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

“Province” means the province of British Columbia;

“reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

“resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;

“revised assessment roll” means an assessment roll amended in accordance with section 12 of this Law;

“secretary” means the secretary of the Assessment Review Board appointed under section 25;

“supplementary assessment roll” means an assessment roll under section 19;

“tax administrator” means the person appointed by Council to that position under the Taxation Law;

“Taxation Law” means the *Tsartlip First Nation Property Taxation Law, 2012*;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation; and

“taxes” includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

## PART III ADMINISTRATION

### Assessor

**3.(1)** Council must, by resolution, appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.



(2) An appointment under subsection (1) is on the terms and conditions set out in the resolution.

(3) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

#### **Authorization of Financial Management Board**

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

#### **Application of Law**

5. This Law applies to all interests in land.

### **PART IV**

### **ASSESSED VALUE**

#### **Assessment and Valuation**

6.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

- (a) present use;
- (b) location;
- (c) original cost;
- (d) replacement cost;
- (e) revenue or rental value;
- (f) selling price of the interest in land and comparable interests in land;
- (g) economic and functional obsolescence; and
- (h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The property classes established under subsection (10) are set out in Schedule I to this Law, and the classification criteria for each property class shall be determined using the corresponding provincial classification rules.

(12) As an exception to subsection (11), Class 7 (forest land) must include only lands respecting which a licence or permit to cut timber has been issued under the *Indian Act*.

(13) The assessor must assess interests in land according to the property classes established under this Law.

(14) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(15) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(16) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(17) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder

of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(18) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

- (a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and
- (b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

### **Exemption from Assessment**

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

## **PART V**

### **REQUESTS FOR INFORMATION AND INSPECTIONS**

#### **Requests for Information**

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

#### **Inspections**

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

- (a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and
- (b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

- (4) A Notice of Assessment Inspection is considered to have been delivered
- (a) if delivered personally, at the time personal delivery is made;
  - (b) if sent by mail, five (5) days after the day on which the notice is postmarked;
  - (c) if sent by fax, at the time indicated on the confirmation of transmission; and
  - (d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

## PART VI

### ASSESSMENT ROLL AND ASSESSMENT NOTICE

#### Assessment Roll

**10.(1)** On or before December 31 of each year the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

- (a) the name and last known address of the holder of the interest in land;
- (b) a short description of the interest in land;
- (c) the classification of the interest in land;
- (d) the assessed value by classification of the interest in land;
- (e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

(3) Despite subsection (1), the assessment roll prepared by the British Columbia Assessment Authority for the taxation year 2012, as amended, is deemed to be an assessment roll under this Law, as amended or revised in accordance with this Law, and shall be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

### **Certification by Assessor**

**11.** On completion of an assessment roll and on or before December 31 in that year the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to Council.

### **Assessor to Prepare and Certify Revised Assessment Roll**

**12.(1)** No later than March 31 after the certification of the assessment roll under section 11, the assessor must

(a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;

(b) date and initial amendments made to the assessment roll under this section; and

(c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

### **Validity of Assessment Roll**

**13.** An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

- (a) valid and binding on all parties concerned, despite
  - (i) any omission, defect or error committed in, or with respect to, the assessment roll,
  - (ii) any defect, error or misstatement in any notice required, or
  - (iii) any omission to mail any notice required; and
- (b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

### **Inspection and Use of Assessment Roll**

**14.(1)** On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) In addition to inspection under subsection 14(1), Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll

- (a) to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or
- (b) to harass an individual.

(4) The assessor or tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

- (a) specifying the purpose for which the information is to be used; and
- (b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

### **Protection of Privacy in Assessment Roll**

**15.(1)** On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

### **Chargeholders**

**16.(1)** Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge,

to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

**Assessment Notice**

17.(1) The assessor must, on or before December 31 of each year mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice will be deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) The assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars (\$6), the information contained in the current Assessment Notice sent by the assessor.

**PART VII**

**ERRORS AND OMISSIONS IN ASSESSMENT ROLL**

**Amendments by Assessor**

18.(1) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2).

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

- (a) holder of the interest in land; and
- (b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

Laws – FSMA, s.5 and s.9  
Lois – LGFSPN, art. 5 et 9

- (a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in
  - (i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or
  - (ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;
- (b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;
- (c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and
- (d) improvements, other than a manufactured home, that
  - (i) are substantially damaged or destroyed after October 31 and before the following January 1, and
  - (ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

### **Supplementary Assessment Roll**

**19.(1)** If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

- (a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or
- (b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land



- (a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or
- (b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

- (c) a holder's failure to disclose,
- (d) a holder's concealment of particulars relating to assessable property,
- (e) a person's failure to respond to a request for information under subsection 8(1), or
- (f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

- (a) deliver a certified copy of the supplementary assessment roll to the Council;
- (b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

## PART VIII

### RECONSIDERATION OF ASSESSMENT

#### Reconsideration by Assessor

**20.(1)** A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

## **PART IX**

### **ASSESSMENT REVIEW BOARD**

#### **Council to Establish Assessment Review Board**

**21.(1)** Council must, by resolution, establish an Assessment Review Board to

- (a) consider and determine all recommendations from the assessor under subsection 18(1); and
- (b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

#### **Remuneration and Reimbursement**

**22.(1)** The First Nation must remunerate

- (a) the chair (or acting chair) at the rates established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 1,
- (b) a member (or replacement member appointed to act) who is not the chair but meets the requirements of subsection 21(2) at the rates established from time to time by the Province for a part-time vice chair of a provincial administrative tribunal categorized as Group 1, and
- (c) any other member (or a replacement member appointed to act), at the rates established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 1,

for time spent on activities related to the Assessment Review Board.

(2) The First Nation must reimburse a member of the Assessment Review Board (or a replacement member appointed to act) for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

### **Conflicts of Interest**

**23.**(1) A person must not serve as a member of the Assessment Review Board if the person

- (a) has a personal or financial interest in the assessable property that is the subject of an appeal;
- (b) is the Chief of the First Nation or a member of Council;
- (c) is an employee of the First Nation; or
- (d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

### **Appointment of Chair**

**24.**(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

- (a) supervise and direct the work of the Assessment Review Board;
- (b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;
- (c) determine procedures to be followed at hearings consistent with this Law;
- (d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and
- (e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

### **Appointment of Secretary**

**25.**(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

- (a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

- (b) fulfill such other duties as directed by the chair and the Assessment Review Board.

### **Removal of Member**

**26.** Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

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

### **Duty of Member**

**27.** In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

## **PART X**

### **APPEAL TO ASSESSMENT REVIEW BOARD**

#### **Appeals and Assessor Recommendations**

**28.** The Assessment Review Board

- (a) must consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and
- (b) must hear and determine appeals made under this Part.

#### **Notice of Appeal**

**29.(1)** Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

- (a) a completed Notice of Appeal,
- (b) a copy of the Assessment Notice, and
- (c) an administration fee of thirty dollars (\$30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is BC Assessment Authority 102 - 3350 Douglas Street, Victoria, BC V8Z 7X9 .

(3) The grounds for an appeal may be in respect of one or more of the following:

- (a) the assessed value of the property;
- (b) the assessment classification of the property;
- (c) the applicability of an exemption to the property;
- (d) any alleged error or omission in an assessment or Assessment Notice; and
- (e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

### **Agents and Solicitors**

**30.** Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

### **Scheduling of Hearing**

**31.(1)** On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

- (a) results in a decrease in the assessed value of the property;
- (b) does not change the classification of the property; and
- (c) does not result in the removal of an exemption.

### **Parties**

**32.** The parties in a hearing, except as provided in subsection 31(3), are

- (a) the complainant;
- (b) the holder of the assessable property, if not the complainant;
- (c) the assessor; and
- (d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

### **Delivery of Documentation**

**33.** The assessor must, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

### **Timing for Hearing**

**34.** Subject to section 47, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

### **Daily Schedule**

**35.(1)** The chair must

- (a) create a daily schedule for the hearings of the Assessment Review Board; and
- (b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

### **Conduct of Hearing**

**36.(1)** The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

### **Maintaining Order at Hearings**

**37.(1)** The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

### **Summary Dismissal**

**38.(1)** At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

- (a) the appeal is not within the jurisdiction of the Assessment Review Board;
- (b) the appeal was not filed within the applicable time limit; or
- (c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

### **Quorum**

**39.(1)** A majority of the members of the Assessment Review Board constitutes a quorum, provided that there shall not be less than three (3) members present at any time.

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

### **Decisions**

**40.** A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.



### **Combining Hearings**

**41.** The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

### **Power to Determine Procedures**

**42.** Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

### **Orders to Attend/Provide Documents**

**43.(1)** At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

- (a) attend a hearing to give evidence, or
- (b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Provide Documents and serving it on the person at least two (2) days before the hearing.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar (\$20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend/Provide Documents and the party must serve it on the witness at least two (2) days before the hearing; and

(b) a party requesting the attendance of a witness must pay a twenty dollar (\$20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

### **Adjournments**

**44.** The Assessment Review Board may

- (a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

- (b) at any time during a hearing, adjourn the hearing.

### **Costs**

**45.** The Assessment Review Board may make orders

- (a) requiring a party to pay all or part of the costs of another party in respect of the appeal,
- (b) requiring a party to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

### **Reference on Question of Law**

**46.(1)** At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

- (a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and
- (b) decide the appeal in accordance with the court's opinion.

### **Matters before the Courts**

**47.** If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

- (a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;
- (b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or
- (c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

### **Withdrawal of Appeal**

**48.(1)** A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

### **Delivery of Decisions**

49.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of twenty dollars (\$20).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

### **Delivery of Documents under this Part**

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document must be considered to have been delivered

(a) if delivered personally, at the time that personal delivery is made;

(b) if sent by registered mail, on the fifth day after it is mailed;

(c) if sent by fax, at the time indicated on the confirmation of transmission; or

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day must be considered to have been delivered at 09:00 on the next business day.

### **Appeals**

51.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

## PART XI GENERAL PROVISIONS

### Disclosure of Information

**52.**(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

### Disclosure for Research Purposes

**53.** Notwithstanding section 52, Council may disclose information and records to a third party for research purposes, including statistical research, provided

- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
- (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

### Validity

**54.** Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under this 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, Assessment Notice, or any notice given under this Law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

## **Notices**

**55.**(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law

- (a) a notice given by mail is deemed received on the fifth day after it is posted;
- (b) a notice posted on property is deemed received on the second day after it is posted; and
- (c) a notice given by personal delivery is deemed received upon delivery.

## **Interpretation**

**56.**(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

## **Force and Effect**

**58.** This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [27] day of [January] , 20 [12] , at [Brentwood Bay] , in the Province of British Columbia.

STANDARDS, PROCEDURES, AND LAWS UNDER THE FSMA  
NORMES, PROCÉDURES ET LOIS SOUS LE RÉGIME DE LA LGFSPN

A quorum of Council consists of  [five]  (  [5]  ) members of Council.

[Ivan Wayne Morris]   
Chief Ivan Wayne Morris

Councillor Simon Smith, Jr.

[William Morris]   
Councillor William Morris

[Verna Ellsworth]   
Councillor Verna Ellsworth

Councillor Al Sam

[Curtis Olsen]   
Councillor Curtis Olsen

[Gordon Elliott]   
Councillor Gordon Elliott

[Joni Olsen]   
Councillor Joni Olsen

Councillor Paul Sam

Councillor Philip Tom

**SCHEDULE I**  
**PROPERTY CLASSES**

Class 1 - Residential

Class 2 - Utilities

Class 4 - Major Industry

Class 5 - Light Industry

Class 6 - Business and Other

Class 7 - Forest Land

Class 8 - Recreational Property/Non-Profit Organization

Class 9 - Farm

**SCHEDULE II**

**REQUEST FOR INFORMATION BY ASSESSOR  
FOR THE TSARTLIP FIRST NATION**

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

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

\_\_\_\_\_

DATE OF REQUEST: \_\_\_\_\_

PURSUANT to section \_\_\_ of the *Tsartlip First Nation Property Assessment Law, 2012*, I request that you provide to me, in writing, no later than \_\_\_\_\_ **[Note: must be a date that is at least fourteen (14) days from the date of delivery of the request]**, the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

\_\_\_\_\_  
Assessor for the Tsartlip First Nation

Dated: \_\_\_\_\_, 20\_\_ .



**SCHEDULE III**

**NOTICE OF ASSESSMENT INSPECTION**

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

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
(the "assessable property")

DATE: \_\_\_\_\_

TAKE NOTICE that, pursuant to section \_\_\_\_ of the *Tsartlip First Nation Property Assessment Law, 2012*, the assessor for the Tsartlip First Nation proposes to conduct an inspection of the above-referenced assessable property on \_\_\_\_\_, 20\_\_ at \_\_\_\_\_ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before \_\_\_\_\_ [date], at \_\_\_\_\_ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

\_\_\_\_\_  
Assessor for the Tsartlip First Nation

Dated: \_\_\_\_\_, 20\_\_ .

Laws – FSMA, s.5 and s.9  
Lois – LGFSPN, art. 5 et 9

**SCHEDULE IV**

**DECLARATION OF PURPOSE FOR THE USE OF  
ASSESSMENT INFORMATION**

I, \_\_\_\_\_ [name], of \_\_\_\_\_ [address],  
\_\_\_\_\_ [city], \_\_\_\_\_ [province], \_\_\_\_\_ [postal code], declare  
and certify that I will not use the assessment roll or information contained in the  
assessment roll to obtain names, addresses or telephone numbers for solicitation  
purposes, whether the solicitations are made by telephone, mail or any other means,  
or to harass an individual.

I further declare and certify that any assessment information I receive will be used  
for the following purpose(s):

- (1) a complaint or appeal under the *Tsartlip First Nation Property Assessment Law, 2012*;
- (2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or
- (3) other: \_\_\_\_\_

Signed: \_\_\_\_\_  
[please print name]

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE V**

**ASSESSMENT NOTICE**

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

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

TAKE NOTICE that the assessment roll has been certified by the assessor for the Tsartlip First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

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

TOTAL ASSESSED VALUE LIABLE TO TAXATION: \_\_\_\_\_

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Tsartlip First Nation Property Assessment Law, 2012*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form specified in the *Tsartlip First Nation Property Assessment Law, 2012*.

\_\_\_\_\_  
Tax Administrator for the Tsartlip First Nation

Dated: \_\_\_\_\_, 20\_\_ .

Laws – FSMA, s.5 and s.9  
Lois – LGFSPN, art. 5 et 9

**SCHEDULE VI**

**REQUEST FOR RECONSIDERATION OF ASSESSMENT**

TO: Assessor for the Tsartlip First Nation

[address]

PURSUANT to the provisions of the *Tsartlip First Nation Property Assessment Law, 2012*, I hereby request a reconsideration of the assessment of the following interest in land:

\_\_\_\_\_ [description of the interest in land as described in the Assessment Notice]

I am: \_\_\_ a holder of the interest in land

\_\_\_ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Name of Applicant (please print)

\_\_\_\_\_  
Signature of Applicant

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE VII**

**NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD**

TO: Assessor for the Tsartlip First Nation

[address]

PURSUANT to the provisions of the *Tsartlip First Nation Property Assessment Law, 2012*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

\_\_\_\_\_  
[description of the assessable property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

- (1)
- (2)
- (3)

(describe the grounds for the appeal in as much detail as possible)

Complainant’s mailing address to which all notices in respect of this appeal are to be sent:

\_\_\_\_\_  
\_\_\_\_\_

Name and address of any representative acting on complainant’s behalf in respect of this appeal:

\_\_\_\_\_  
\_\_\_\_\_

The required fee of thirty dollars (\$30.00) is enclosed with this Notice of Appeal.

\_\_\_\_\_  
Name of Complainant (please print)

\_\_\_\_\_  
Signature of Complainant (or representative)

Dated: \_\_\_\_\_, 20\_\_ .

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

**SCHEDULE VIII**

**NOTICE OF WITHDRAWAL**

TO: Chair, Assessment Review Board for the Tsartlip First Nation  
[address]

PURSUANT to the provisions of the *Tsartlip First Nation Property Assessment Law, 2012*; I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

\_\_\_\_\_  
Name of Complainant (please print)

\_\_\_\_\_  
Signature of Complainant (or representative)

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE IX**

**NOTICE OF HEARING**

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

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

Complainant in respect of this appeal: \_\_\_\_\_

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: \_\_\_\_\_, 20\_\_

Time: \_\_\_\_\_ (A.M./P.M.)

Location: \_\_\_\_\_ [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

\_\_\_\_\_  
\_\_\_\_\_

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

\_\_\_\_\_  
Chair, Assessment Review Board

Dated: \_\_\_\_\_, 20\_\_ .

Laws – FSMA, s.5 and s.9  
Lois – LGFSPN, art. 5 et 9

**SCHEDULE X**

**ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS**

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

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

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Tsartlip First Nation in respect of the assessment of \_\_\_\_\_ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

- 1. Attend before the Assessment Review Board at a hearing at

Date: \_\_\_\_\_, 20\_\_

Time: \_\_\_\_\_ (A.M./P.M.)

Location: \_\_\_\_\_ [address]

to give evidence concerning the assessment and to bring with you the following documents:

\_\_\_\_\_  
\_\_\_\_\_

and any other documents in your possession that may relate to this assessment.

A twenty dollar (\$20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

- 2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at \_\_\_\_\_ [address] on or before

\_\_\_\_\_ .

Please contact \_\_\_\_\_ at \_\_\_\_\_ if you have any questions or concerns respecting this Order.

\_\_\_\_\_  
Chair, Assessment Review Board

Dated: \_\_\_\_\_, 20\_\_ .



**SCHEDULE XI**

**CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR**

The assessor must certify the assessment roll in the following form:

I, \_\_\_\_\_, being the assessor for the Tsartlip First Nation, hereby certify that this is the Tsartlip First Nation [revised/supplementary] assessment roll for the year 20\_\_ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Tsartlip First Nation Property Assessment Law, 2012* .

\_\_\_\_\_

(Signature of Assessor)

Dated \_\_\_\_\_, 20\_\_ at \_\_\_\_\_, \_\_\_\_\_ .  
(City) (Province)

Laws – FSMA, s.5 and s.9  
Lois – LGFSPN, art. 5 et 9

**TSARTLIP FIRST NATION  
 PROPERTY TAXATION LAW, 2012**

[Effective February 10, 2012]

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SCHEDULES

- I Request for Information by Tax Administrator
- II Tax Notice
- III Costs Payable by Debtor Arising from Seizure and  
Sale of Personal Property
- IV Tax Certificate
- V Tax Arrears Certificate
- VI Notice of Seizure and Sale of Personal Property
- VII Notice of Sale of Seized Personal Property
- VIII Notice of Seizure and Assignment of Taxable Property
- IX Notice of Sale of a Right to Assignment of Taxable Property
- X Notice of Discontinuance of Services

**WHEREAS:**

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Tsartlip First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Tsartlip First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the Tsartlip First Nation duly enacts as follows:

**PART I  
CITATION**

**Citation**

1. This Law may be cited as the *Tsartlip First Nation Property Taxation Law, 2012*.

**PART II  
DEFINITIONS AND REFERENCES**

**Definitions and References**

2.(1) In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

“assessed value” has the meaning given to that term in the Assessment Law;

“Assessment Law” means the *Tsartlip First Nation Property Assessment Law, 2012*;

“Assessment Review Board” means the assessment review board established under the Assessment Law;

“assessment roll” has the meaning given to that term in the Assessment Law;

“assessor” means a person appointed to that position under the Assessment Law;

“Commission” means the First Nations Tax Commission established under the Act;

“Council” has the meaning given to that term in the Act;

“debtor” means a person liable for unpaid taxes imposed under this Law;

“expenditure law” means an expenditure law enacted under paragraph 5(1)(b) of the Act;

“First Nation” means the Tsartlip First Nation, being a band named in the schedule to the Act;

“First Nation Corporation” means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

“FMB” means the First Nations Financial Management Board established under the Act;

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

- (a) is entitled through a lease, license or other legal means to possess or occupy the interest in land,
- (b) is in actual occupation of the interest in land,
- (c) has any right, title, estate or interest in the interest in land, or
- (d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

“interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

“local revenue account” means the local revenue account referred to in section 13 of the Act;

“locatee” means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

“manufactured home” has the meaning given to that term in the Assessment Law;

“Notice of Discontinuance of Services” means a notice containing the information set out in Schedule X;

“Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;

“Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VII;

“Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII;

“Notice of Seizure and Sale” means a notice containing the information set out in Schedule VI;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” has the meaning given to that term in the Assessment Law;

- “Province” means the province of British Columbia;
- “registry” means any land registry in which interests in land are registered;
- “reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;
- “resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;
- “tax administrator” means a person appointed by Council under subsection 3(1) to administer this Law;
- “Tax Arrears Certificate” means a certificate containing the information set out in Schedule V;
- “Tax Certificate” means a certificate containing the information set out in Schedule IV;
- “Tax Notice” means a notice containing the information set out in Schedule II;
- “tax roll” means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;
- “taxable property” means an interest in land that is subject to taxation under this Law;
- “taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;
- “taxes” include
- (a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and
  - (b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and
- “taxpayer” means a person liable for taxes in respect of taxable property.
- (2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

### PART III ADMINISTRATION

#### **Tax Administrator**

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of the person appointed by Council as the First Nation's administrator, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

#### **Authorization of Financial Management Board**

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

### **PART IV**

#### **LIABILITY FOR TAXATION**

##### **Application of Law**

5. This Law applies to all interests in land.

##### **Tax Liability**

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

##### **Tax Refunds**

7.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

- (a) interest accrues from the date that the taxes were originally paid to the First Nation;
- (b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;
- (c) interest will not be compounded; and
- (d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

## **PART V**

### **EXEMPTIONS FROM TAXATION**

#### **Exemptions**

**8.(1)** The following interests in land are exempt from taxation under this Law to the extent indicated:

- (a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;
- (b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;
- (c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;
- (d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;
- (e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;
- (f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;
- (g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and
- (h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

### **Revitalization Program and Exemptions**

**9.(1)** A revitalization program is hereby established to encourage the objective of economic revitalization by providing employment opportunities on the reserve for members of the First Nation and others of Aboriginal ancestry.

(2) A revitalization property tax exemption may be given under this section where, on the taxable property:

(a) new improvements are constructed, or are being constructed, having a value of at least one hundred thousand dollars (\$100,000) and those improvements will be used during the taxation year for business or commercial purposes, including on-the-job training, with at least ten (10) employees of Aboriginal ancestry, at least three (3) of which must be members of the First Nation; or

(b) existing improvements with a value of at least one hundred thousand dollars (\$100,000) are used during the taxation year for business or commercial purposes, including on-the-job training, with at least ten (10) employees of Aboriginal ancestry, at least three (3) of which must be members of the First Nation.

(3) A holder of taxable property may apply to Council for an exemption under this section by delivering to the tax administrator

(a) an application in the form prescribed by Council from time to time; and

(b) a detailed description of how the taxable property meets the exemption criteria set out in this section.

(4) On receipt of an application under subsection (3) that meets the exemption criteria set out in this section, Council may by resolution authorize an exemption for the taxable property, in accordance with subsections (5) and (6).

(5) A resolution under subsection (4) must specify:

(a) how the holder's application meets the objectives of the revitalization program;

(b) the duration of the exemption, which must be ten (10) years or less;

(c) the extent of the exemption in each year, which may be up to one hundred percent (100%) of the general property taxes otherwise payable on land or improvements or both on the taxable property but must not exempt development



cost charges, service taxes, business taxes, or any other taxes levied in respect of the property;

(d) the taxation year in which the exemption will begin; and

(e) any requirements or conditions of the exemption, including the specific requirements the holder must fulfil and maintain to meet the criteria set out in this section.

(6) At least fourteen (14) days before Council considers a resolution under subsection (4), the tax administrator must post a notice describing the proposed resolution in a public place on the reserve, which notice must state the date, time and place where Council will consider the resolution and invite members, taxpayers, and others affected by the proposed exemption to make representations to Council before it considers the resolution.

(7) The tax administrator must provide the assessor with a copy of each resolution authorizing a revitalization tax exemption as soon as practicable after the resolution is passed.

(8) Council may cancel an exemption under this section by resolution:

(a) at the request of the holder; or

(b) if the holder ceases to meet the criteria for the exemption under this section.

(9) Where an exemption is cancelled under paragraph (8)(a), the holder is liable for all taxes from the date of cancellation of the exemption, and penalties and interest as set out in Part X are assessable and payable on all amounts that remain unpaid thirty (30) days after the date of mailing of a notice under subsection (11).

(10) Where an exemption is cancelled under paragraph (8)(b), the holder is liable for all taxes that would have been payable in respect of the property from the date that the holder ceased to meet the criteria for the exemption, and penalties and interest as set out in Part X are assessable and payable from that date.

(11) On cancellation of a revitalization exemption under subsection (8), the tax administrator must give written notice to the holder of

(a) the cancellation and of the date on which it took effect or will take effect; and

(b) any taxes due from the date of cancellation or from the date the holder ceased to meet the criteria for the exemption, as applicable.

## PART VI

### GRANTS AND TAX ABATEMENT

#### Grants for Surrounding Land

10. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of

land surrounding the building determined by Council to be reasonably necessary in connection with it.

### **Annual Grants**

11.(1) Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation;

(b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government; or

(c) to promote economic development by members on the reserve.

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants, abatements and offsets; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) A grant under paragraph (1)(b) must be in an amount that is not more than the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(4) In order to qualify for a grant under paragraph (1)(c), the holder must be a corporation, the majority of the shares of which are held by or for the benefit of one (1) or more members of the First Nation, that operates a business on the property.

(5) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

## **PART VII LEVY OF TAX**

### **Tax Levy**

12.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

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

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

### **Tax Payments**

**13.**(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the Tsartlip First Nation.

## **PART VIII**

### **TAX ROLL AND TAX NOTICE**

#### **Tax Roll**

**14.**(1) On or before May 31 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

- (a) a description of the property as it appears on the assessment roll;
- (b) the name and address of the holder entered on the assessment roll with respect to the property;
- (c) the name and address of every person entered on the assessment roll with respect to the property;
- (d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;
- (e) the amount of taxes levied on the property in the current taxation year under this Law; and
- (f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

- (a) the amount of taxes levied on the property in the current taxation year under this Law; and
- (b) the amount of any unpaid taxes from previous taxation years.

**Annual Tax Notices**

**15.(1)** On or before June 1 in each taxation year, the tax administrator must mail a Tax Notice to

- (a) each holder of taxable property under this Law, and
- (b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

(6) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under Part IX.

**Amendments to Tax Roll and Tax Notices**

**16.(1)** Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

**Subdivision**

**17.(1)** If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

- (a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and
  - (b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.
- (2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.
- (3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

**Requests for Information**

18.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

**PART IX  
PERIODIC PAYMENTS**

**Taxes as Percentage of Rental Payment**

19.(1) Council, with the consent of the locatee where applicable, may by resolution declare that taxes respecting an 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.

(2) Where the First Nation has entered an agreement with the Crown or with any person entitled to receive rents, for the collection of tax under this Part, the receipt by the Crown or such person of payment on account of tax will be a discharge of the liability for tax to the extent of the payment.

(3) Where taxes are due and payable in conjunction with payment of rent under this Part, the proportionate payment is due and payable on the date that the rent is due and payable.

**PART X  
PAYMENT RECEIPTS AND TAX CERTIFICATES**

**Receipts for Payments**

20. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

**Tax Certificate**

21.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars (\$25.00) for each tax roll folio searched.

**PART XI  
PENALTIES AND INTEREST****Penalty**

22. If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

**Interest**

23. If all or any portion of taxes remains unpaid after July 2 of the year levied, the unpaid portion accrues interest at fifteen percent (15%) per year.

**Application of Payments**

24. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

**PART XII  
REVENUES AND EXPENDITURES****Revenues and Expenditures**

25.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

**Special Levy**

26. If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, Council must make such

property taxation laws or amend this Law as necessary in order to recover the amount payable.

### **Reserve Funds**

**27.**(1) Reserve funds established by Council must

- (a) be established in an expenditure law; and
- (b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the FMB has

(i) assumed third-party management of the First Nation's local revenue account, and

(ii) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation, the FMB may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

- (a) securities of Canada or of a province;
- (b) securities guaranteed for principal and interest by Canada or by a province;
- (c) securities of a municipal finance authority or the First Nations Finance Authority;
- (d) investments guaranteed by a bank, trust company or credit union; or
- (e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

### PART XIII

## COLLECTION AND ENFORCEMENT

### Recovery of Unpaid Taxes

**28.**(1) The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIV, XV and XVI, the tax administrator must request authorization from Council by resolution.

### Tax Arrears Certificate

**29.**(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIV, XV and XVI and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

### Creation of Lien

**30.**(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.



(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

### **Delivery of Documents in Enforcement Proceedings**

**31.**(1) This section applies to this Part and Parts XIV, XV and XVI.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

## **PART XIV**

### **SEIZURE AND SALE OF PERSONAL PROPERTY**

#### **Seizure and Sale of Personal Property**

**32.**(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III.

### **Notice of Seizure and Sale**

**33.(1)** Before proceeding under subsection 32(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

### **Notice of Sale of Seized Personal Property**

**34.(1)** The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

### **Conduct of Sale**

**35.(1)** A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 34(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

### **Registered Security Interests**

**36.** The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

### **Proceeds of Sale**

**37.(1)** The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in

order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

## **PART XV**

### **SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY**

#### **Seizure and Assignment of Taxable Property**

**38.(1)** Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

#### **Upset Price**

**39.(1)** The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 43(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

#### **Notice of Sale of a Right to Assignment of Taxable Property**

**40.(1)** A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property,

unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

### **Notice to Minister**

**41.** The tax administrator must, without delay, notify the Minister of Aboriginal Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

### **Subsisting Rights**

**42.** When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

- (a) the taxable property is subject to redemption as provided in subsection 43(1);
- (b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to
  - (i) impeachment for waste, and
  - (ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;
- (c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and
- (d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

### **Redemption Period**

**43.(1)** At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

- (2) On redemption of the taxable property under subsection (1),
  - (a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and
  - (b) the tax administrator must notify the Minister of Aboriginal Affairs and Northern Development in writing of the redemption.
- (3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).
- (4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in

the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 40(3).

### **Assignment of Taxable Property**

**44.**(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 43(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 43(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

### **Proceeds of Sale**

**45.**(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

### **Resale by First Nation**

**46.**(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 40(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

**PART XVI****DISCONTINUANCE OF SERVICES****Discontinuance of Services**

**47.(1)** Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

**PART XVII****GENERAL PROVISIONS****Disclosure of Information**

**48.(1)** The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

**Disclosure for Research Purposes**

**49.** Notwithstanding section 48, Council may disclose information and records to a third party for research purposes, including statistical research, provided

- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
- (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

### **Validity**

**50.** Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this 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 a tax roll, Tax Notice, or any notice given under this Law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

### **Limitation on Proceedings**

**51.(1)** No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

### **Notices**

**52.(1)** Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

- (a) a notice given by mail is deemed received on the fifth day after it is posted;
- (b) a notice posted on property is deemed received on the second day after it is posted; and
- (c) a notice given by personal delivery is deemed received upon delivery.

**Interpretation**

53.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

**Force and Effect**

54. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [27] day of [January] , 20 [12] , at [Brentwood Bay] , in the Province of British Columbia.

A quorum of Council consists of [five] ( [5] ) members of Council.

[Ivan Wayne Morris]  
Chief Ivan Wayne Morris

[Gordon Elliott]  
Councillor Simon Smith, Jr.

[Gordon Elliott]  
Councillor Gordon Elliott

[William Morris]  
Councillor William Morris

[Joni Olsen]  
Councillor Joni Olsen

[Verna Ellsworth]  
Councillor Verna Ellsworth

[Paul Sam]  
Councillor Paul Sam

[Al Sam]  
Councillor Al Sam

[Philip Tom]  
Councillor Philip Tom

[Curtis Olsen]  
Councillor Curtis Olsen



**SCHEDULE I**

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR  
FOR THE TSARTLIP FIRST NATION**

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

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

\_\_\_\_\_

DATE OF REQUEST: \_\_\_\_\_

PURSUANT to section 18(1) of the *Tsartlip First Nation Property Taxation Law, 2012*, I request that you provide to me, in writing, no later than \_\_\_\_\_ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

\_\_\_\_\_  
Tax Administrator for the Tsartlip First Nation

Dated: \_\_\_\_\_, 20\_\_ .

Laws – FSMA, s.5 and s.9  
Lois – LGFSPN, art. 5 et 9

**SCHEDULE II**

**TAX NOTICE**

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

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

\_\_\_\_\_  
PURSUANT to the provisions of the *Tsartlip First Nation Property Taxation Law, 2012*, taxes in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before July 2, [year] . Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Tsartlip First Nation, located at #1 Boat Ramp Road, c/o PO Box 7, Brentwood Bay BC V8M 2C3; during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by July 2, [year] shall incur penalties and interest in accordance with the *Tsartlip First Nation Property Taxation Law, 2012*.

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

\_\_\_\_\_  
\_\_\_\_\_

Assessed value:	\$ _____
Taxes (current year):	\$ _____
Unpaid taxes (previous years)	\$ _____
Penalties:	\$ _____
Interest:	\$ _____
Total Payable	\$ _____

\_\_\_\_\_  
Tax Administrator for the Tsartlip First Nation

Dated: \_\_\_\_\_, 20\_\_\_\_ .

**SCHEDULE III****COSTS PAYABLE BY DEBTOR ARISING FROM  
SEIZURE AND SALE OF PERSONAL PROPERTY**

For costs arising from the seizure and sale of personal property:

- |    |   |                                 |
|----|---|---------------------------------|
| 1. | For preparation of a notice   | \$ 50.00                        |
| 2. | For service of notice on each person or place<br>by the First Nation  | \$250.00                        |
| 3. | For service of notice on each person or place by<br>a process server, bailiff or delivery service   | actual cost                     |
| 4. | For advertising in newspaper  | actual cost                     |
| 5. | For staff time spent in conducting a seizure and sale<br>of personal property, not including costs otherwise<br>recovered under this Schedule | \$ 50.00 per<br>person per hour |
| 6. | Actual costs incurred by the First Nation for the seizure,<br>storage and sale of personal property will be charged based<br>on receipts.     |                                 |

**SCHEDULE IV**

**TAX CERTIFICATE**

In respect of the interest in land described as: \_\_\_\_\_ and pursuant to the *Tsartlip First Nation Property Taxation Law, 2012*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Tax Administrator for the Tsartlip First Nation

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE V**

**TAX ARREARS CERTIFICATE**

In respect of the interest in land described as: \_\_\_\_\_ and pursuant to the *Tsartlip First Nation Property Taxation Law, 2012*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: \$ \_\_\_\_\_

Penalties: \$ \_\_\_\_\_

Interest: \$ \_\_\_\_\_

Total unpaid tax debt: \$ \_\_\_\_\_

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before \_\_\_\_\_, no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before \_\_\_\_\_, a further penalty of \_\_\_\_\_ dollars (\$ \_\_\_\_\_) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of fifteen percent (15%) per year.

Payments must be made at the offices of the Tsartlip First Nation, located at #1 Boat Ramp Road, c/o PO Box 7, Brentwood Bay BC V8M 2C3 during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Tax Administrator for the Tsartlip First Nation

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE VI**

**NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY**

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

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

TAKE NOTICE that taxes, penalties and interest in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section \_\_\_\_ of the *Tsartlip First Nation Property Taxation Law, 2012*, seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the \_\_\_\_\_ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

\_\_\_\_\_  
Tax Administrator for the Tsartlip First Nation

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE VII**

**NOTICE OF SALE OF SEIZED PERSONAL PROPERTY**

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Tsartlip First Nation will take place on \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_ o'clock at \_\_\_\_\_ [location].

The following personal property, seized pursuant to section 33(2) of the *Tsartlip First Nation Property Taxation Law, 2012*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

\_\_\_\_\_  
Tax Administrator for the Tsartlip First Nation

Dated: \_\_\_\_\_, 20\_\_\_\_ .

Laws – FSMA, s.5 and s.9  
Lois – LGFSPN, art. 5 et 9

**SCHEDULE VIII**

**NOTICE OF SEIZURE AND ASSIGNMENT OF  
TAXABLE PROPERTY**

TO: \_\_\_\_\_  
(the “debtor”)

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
(the “taxable property”)

TAKE NOTICE that taxes, penalties and interest in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section 38(2) of the *Tsartlip First Nation Property Taxation Law, 2012*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Tsartlip First Nation, a copy of which may be obtained from the tax administrator.
2. The tax administrator will
  - (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the \_\_\_\_\_ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and
  - (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.
3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.
4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.



5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.
6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.
8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.
9. Council of the Tsartlip First Nation will, without delay, notify the Minister of Aboriginal Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.
10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.
11. An assignment of the taxable property operates
  - (a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and
  - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the

debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Tsartlip First Nation Property Taxation Law, 2012*.

---

Tax Administrator for the Tsartlip First Nation

Dated: \_\_\_\_\_, 20\_\_\_\_ .

**SCHEDULE IX**

**NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY**

TO: \_\_\_\_\_  
(the “debtor”)

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
(the “taxable property”)

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on \_\_\_\_\_, 20\_\_\_\_ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Tsartlip First Nation.

The public tender [auction] will take place on:  
\_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_ o’clock at  
\_\_\_\_\_ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: \_\_\_\_\_ dollars (\$\_\_\_\_). The upset price is the lowest price for which the taxable property will be sold.
2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Tsartlip First Nation as set out in this notice.
3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the “redemption period”). Where

Laws – FSMA, s.5 and s.9  
Lois – LGFSPN, art. 5 et 9

the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Tsartlip First Nation will, without delay, notify the Minister of Aboriginal Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Tsartlip First Nation Property Taxation Law, 2012*.

---

Tax Administrator for the Tsartlip First Nation

Dated: \_\_\_\_\_, 20\_\_\_\_.

**SCHEDULE X**

**NOTICE OF DISCONTINUANCE OF SERVICES**

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

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

TAKE NOTICE that taxes, penalties, and interest in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Tsartlip First Nation Property Taxation Law, 2012*.

AND TAKE NOTICE that if the taxes are not paid in full on or before \_\_\_\_\_, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

\_\_\_\_\_  
Tax Administrator for the Tsartlip First Nation

Dated: \_\_\_\_\_, 20\_\_\_\_.

Laws – FSMA, s.5 and s.9  
Lois – LGFSPN, art. 5 et 9

**TZEACHTEN FIRST NATION  
BORROWING AGREEMENT LAW, 2012**

[Effective February 10, 2012]

**WHEREAS:**

A. Pursuant to paragraph 5(1)(d) of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting the borrowing of money from the Authority, including any authorization to enter into a borrowing agreement with the Authority;

B. Tzeachten has applied to become a borrowing member of the Authority;

C. Tzeachten wishes to enter into a borrowing agreement with the Authority as provided in this Law;

D. Tzeachten has enacted a financial administration law under paragraph 9(1)(a) of the Act, which law has been approved by the First Nations Financial Management Board, as required by section 4 of the Act; and

E. Tzeachten has obtained a certificate from the First Nations Financial Management Board, as required by subsection 32(1) of the Act, a copy of which certificate is attached as Schedule “A” to this Law.

NOW THEREFORE the Council of the Tzeachten First Nation duly enacts as follows:

1. This Law may be cited as the *Tzeachten First Nation Borrowing Agreement Law, 2012*.

2. This Law replaces the *Tzeachten First Nation Borrowing Agreement Law, 2011* which Tzeachten has withdrawn from the First Nations Tax Commission prior to approval and replaced with this Law.

3. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

“Authority” means the First Nations Finance Authority established under the Act;

“Borrowing Agreement” means the borrowing member agreement between the Authority and Tzeachten in the form attached to this Law as Schedule “B”;

“certificate” means a Financial Performance Certificate issued by the First Nations Financial Management Board under subsection 50(3) of the Act;

“Law” means this borrowing agreement law; and

“Tzeachten” means the Tzeachten First Nation.

4. Unless the context otherwise requires, words and expressions used in the Law and not otherwise defined have the same meaning as in the Act.

5. The Council is authorized to enter into the Borrowing Agreement with the Authority and the Chief and the General Manager are authorized and directed to execute the Borrowing Agreement on behalf of Tzeachten.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This 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.

8. The Schedules attached to this Law form integral parts of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of January, 2012, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

[Glenda Campbell]  
\_\_\_\_\_  
Chief Glenda Campbell

[Cathy Hall]  
\_\_\_\_\_  
Councilor Cathy Hall

\_\_\_\_\_  
Councilor Anthony Malloway

[Lawrence Roberts]  
\_\_\_\_\_  
Councilor Lawrence Roberts

[Melanie Williams]  
\_\_\_\_\_  
Councilor Melanie Williams

**SCHEDULE “A”****FINANCIAL PERFORMANCE CERTIFICATE ISSUED TO  
THE TZEACHTEN FIRST NATION**

The First Nations Financial Management Board (“the Board”) completed its review of the Tzeachten First Nation’s Financial Performance for compliance with the *Financial Performance Standards* established under section 55 of the *First Nations Fiscal and Statistical Management Act* (“the Act”). On the basis of its review and after consideration of its findings, the Board is of the opinion and certifies that, as at March 31, 2011, the Tzeachten First Nation was in compliance with the *Financial Performance Standards*.

The Board has provided the Tzeachten First Nation with a Report and attached Schedule dated November 23, 2011 as required under section 50(2) of the Act and upon which the Board’s opinion and certification is based.

This Certificate has been issued to the Tzeachten First Nation under section 50(3) of the Act solely for the purpose of enabling the Tzeachten First Nation to satisfy the requirements of the Act. It should not be used or relied upon by the Tzeachten First Nation or by any other person for any other purpose and the Board accepts no responsibility for any loss or damages resulting from any unauthorized use of or reliance on this Certificate.

This Certificate is issued on the 23<sup>rd</sup> day of November, 2011.

**FIRST NATIONS FINANCIAL MANAGEMENT BOARD**

[Harold Calla]

Per: Chairperson



**SCHEDULE “B”**

**BORROWING AGREEMENT  
(Property Tax Revenues)**

This Borrowing Agreement, hereinafter referred to as the “Agreement”, is made the \_\_\_ day of \_\_\_\_\_, 201\_

**BETWEEN:**

**FIRST NATIONS FINANCE AUTHORITY**

As represented by its Board of Directors, (the “**Authority**”)

**AND**

**TZEACHTEN FIRST NATION**

As represented by its Chief and Council, (the “**First Nation**”)

**WHEREAS:**

First nations have lacked the institutional framework by which to gain access to private capital at affordable rates, for public infrastructure purposes;

The Act creates a mechanism of long term financing of capital infrastructure for first nations in order to promote economic development;

Section 58 of the Act creates the Authority as a non-profit corporation without share capital, having as one of its purposes to secure for its Borrowing Members, through the use of property tax revenues, long-term financing of capital infrastructure for the provision of local services on reserve lands;

Section 75 of the Act gives the FNFA Board powers in relation to the issuance of debt securities;

The Authority reviews outstanding requests for financing from Borrowing Members and, in consideration of the relevant market and economic conditions, authorizes the issue and sale of debt securities of the Authority to raise a specified amount in the manner determined by the FNFA Board;

The Authority can provide Interim Long Term Financing to Borrowing Members in anticipation of including the applicable Borrowing Member’s financing request in an issue of debt securities by the Authority;

The Act sets out a procedure for first nations to become Borrowing Members of the Authority;

The Act also sets out the requirements for Borrowing Members to enact Borrowing Laws and to obtain the necessary certifications and approvals of the Commission and the Board as part of the borrowing process;

The First Nation is a Borrowing Member of the Authority;

The First Nation, as part of the process of obtaining financing from the Authority, will enact one or more Borrowing Laws;

This Agreement sets out the contractual terms and conditions of the First Nation being a Borrowing Member and the contractual terms and conditions under which the Authority agrees to provide financing to the First Nation from time to time in relation to a Capital Infrastructure Project using the First Nation's property tax revenues; and

It is intended that the source of funds to pay interest on and repay principal of financing provided by the Authority to the First Nation pursuant to this Agreement will be from revenues derived from property taxation laws made by the First Nation under section 5(1)(a) of the Act.

**NOW THEREFORE THE AUTHORITY AND THE FIRST NATION AGREE TO THE FOLLOWING:**

**1.0 INTERPRETATION**

1.1 In this Agreement, including the recitals, the following terms shall have the following meanings:

“**Act**” means the *First Nations Fiscal and Statistical Management Act*, the regulations enacted under that Act and any amendments thereto;

“**Authority**” means the First Nations Finance Authority established under the Act;

“**Board**” means the First Nations Financial Management Board established under the Act;

“**Borrowing Agreement Law**” means the Borrowing Agreement Law # \_\_\_\_\_ enacted by the First Nation under and in accordance with section 5(1)(d) of the Act that came into force on the \_\_ day of \_\_ 20\_\_;

“**Borrowing Law**” means a law enacted by the First Nation under section 5(1)(d) of the Act to secure through the Authority long term financing of capital infrastructure for the provision of local services on the First Nation reserve lands by the use of the First Nation's property tax revenues;

“**Borrowing Member**” means a first nation that has been accepted by the Authority as a borrowing member under subsection 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

“**Borrowing Room Calculation Certificate**” means a certificate in a form required by the Authority, signed by the duly authorized senior financial officer of the First Nation, setting out financial information of the First Nation including its unused annual debt servicing capacity based on its previous fiscal year's audited consolidated financial statements;

“**Business Day**” means a day other than a Saturday, Sunday or statutory holiday in the Province of Ontario;

“**Capital Infrastructure Project**” means the project generally described in a Borrowing Law;

“**Commission**” means the First Nations Tax Commission established under the Act;

“**Completion**” of a Capital Infrastructure Project means that the project is substantially completed, not necessarily totally completed. A project will be considered to have achieved Completion when the Authority is provided with a certificate from a registered professional engineer or architect to the effect that the project has been substantially completed;

“**Chief**” means \_\_\_\_\_ or his or her duly elected successor to the office of Chief of the First Nation;

“**Council**” means the governing Council of the First Nation;

“**Debt Reserve Fund**” means the fund established by the Authority under section 84 of the Act for financing secured by property tax revenues;

“**Financial Administration Law**” means the First Nation Financial Administration Law # \_\_\_\_\_ enacted by the First Nation under and in accordance with section 9(1)(a) of the Act that has been approved by the Board;

“**Financial Management System Certificate**” means a certificate issued by the Board under section 50(3) of the Act that the First Nation’s financial management system is in compliance with the Board’s standards;

“**Financial Performance Certificate**” means a certificate issued by the Board under section 50(3) of the Act that the First Nation’s financial performance is in compliance with the Board’s standards;

“**FNFA Board**” means the Board of Directors of the Authority as described in section 61 of the Act;

“**First Nation**” means the Tzeachten First Nation;

“**Interim Long Term Financing**” means financing provided by the Authority to the First Nation in anticipation of the inclusion and replacement of such financing in an issue of debt securities by the Authority by the earlier of (i) five years from the date on which the first advance of such Interim Long Term Financing is provided to the First Nation, or (ii) Completion of the Capital Infrastructure Project;

“**Local Revenue Account**” means the account established by the First Nation pursuant to section 13(1) of the Act into which the First Nation is required to place its Local Revenues;

**“Material Adverse Change”** means a change in the financial, operational or other condition of the First Nation that affects or is likely to affect the ability of the First Nation to perform its obligations under this Agreement, a Borrowing Law, Security Issuing Council Resolution or Promissory Note as and when they fall due;

**“Person”** in addition to its ordinary meaning includes a corporation, society, a local, provincial or federal government, partnership or other legal entity and the personal or legal representative or successors or assigns of such Person to whom the context can apply according to law;

**“Promissory Note”** means a contractual promise to pay made by the First Nation to the Authority in respect of the repayment by the First Nation of money borrowed by the First Nation from the Authority, in substantially the form attached to this Agreement as Schedule A; and

**“Security Issuing Council Resolution”** means a Council resolution in substantially the form attached to a Borrowing Law.

- 1.2 Unless the context otherwise requires, words and expressions used in this Agreement and not otherwise defined have the same meaning as in the Act.
- 1.3 Any computation of days or business hours in relation to borrowing under this Agreement shall be determined based on days and hours during which banks are open for general banking business in the Province of Ontario.
- 1.4 Words importing the singular number include the plural and vice versa and words importing gender include the neuter, feminine and masculine genders.
- 1.5 The division of this Borrowing Agreement into Articles, sections, subsections and clauses and the insertion of headings are for convenience of reference only and shall not affect the construction or interpretation hereof.
- 1.6 In the event that any day on or before which any action is required to be taken hereunder is not a Business Day, then such action shall be required to be taken on or before the requisite time on the next succeeding day that is a Business Day.

## **2.0 APPLICATION OF THE ACT**

- 2.1 The Authority and the First Nation agree that the Act and this Agreement shall apply to the relationship between the Authority and the First Nation and any borrowing by the First Nation using property tax revenues under a Borrowing Law.
- 2.2 In the event of a conflict between the Act and this Agreement, the Act shall prevail to the extent of the conflict.

### **3.0 AUTHORIZATION FOR AGREEMENT AND THE FIRST NATION BORROWING**

3.1 The First Nation and the Authority acknowledge and agree that entering into this Agreement establishing the contractual terms and conditions of the First Nation being a Borrowing Member and the contractual terms and conditions for borrowing from the Authority by the First Nation is authorized by the Borrowing Agreement Law and the contractual terms so established are in addition to any terms and conditions contained in the Borrowing Law, a Security Issuing Council Resolution and a Promissory Note.

### **4.0 CONSIDERATION**

4.1 In consideration of the Authority agreeing to comply with the terms and conditions of this Agreement and agreeing to consider, under clause 9.1, the First Nation's request for the Authority to raise monies to lend to the First Nation to finance a Capital Infrastructure Project, the First Nation agrees to comply with the terms and conditions of this Agreement.

4.2 Without limiting the generality of clause 4.1, if the Authority provides financing to the First Nation in accordance with the Act, a Borrowing Law, or a Security Issuing Council Resolution for a Capital Infrastructure Project, the First Nation agrees to make payments as set out in the Promissory Note and this Agreement and to comply with the terms and conditions of this Agreement.

### **5.0 TERM OF AGREEMENT**

5.1 This Agreement shall remain in force until the First Nation ceases to be a Borrowing Member under section 77 of the Act.

### **6.0 FIRST NATION REPRESENTATIONS & WARRANTIES**

6.1 The First Nation represents and warrants to the Authority as set forth in this clause 6.1, and acknowledges that the Authority is relying on such representations and warranties without independent inquiry in entering into this Agreement:

- (a) the First Nation's Financial Administration Law has been approved by the Board and the First Nation has not repealed or amended its provisions without Board approval;
- (b) before becoming a Borrowing Member, the First Nation obtained a Financial Management System Certificate or a Financial Performance Certificate and provided the Authority with a copy of the Board's report given under section 50(2) of the Act in relation to that certificate;
- (c) the First Nation has obtained all approvals necessary from the Commission to enact the Borrowing Agreement Law;

- (d) the execution and delivery of this Agreement and the performance by the First Nation of its obligations in this Agreement and the transactions contemplated hereunder are all within the First Nation's powers, and have been duly authorized under the Borrowing Agreement Law;
- (e) all information furnished by or on behalf of the First Nation in writing to the Authority, Commission and Board in connection with this Agreement, the certification and approval of the First Nation becoming a Borrowing Member and the enacting of the Borrowing Agreement Law was true and correct in all material respects as at the date such information was provided and was not misleading or deceptive in any material respect whether by its inclusion or by omission of any other information and did not omit any material fact necessary in order to make such information not misleading, and any information hereafter furnished by the First Nation to the Authority, Commission and Board will be true and correct as at the date such information is provided to the Authority, Commission and Board and will not be misleading or deceptive in any material respect whether by its inclusion or by omission of any other information and will not omit any material fact necessary to make such information not misleading;
- (f) all material financial transactions of the First Nation have been recorded by the First Nation and accurately reflect in all material respects the basis for the financial condition of the First Nation shown in the most recent audited consolidated annual financial statements and other information provided by the First Nation to the Authority, Commission and Board;
- (g) no Material Adverse Change has occurred since the date of the First Nation's most recent audited consolidated annual financial statements, except as has been expressly disclosed in writing to the Authority, Commission and Board;
- (h) there are no current or pending actions, suits, arbitrations, proceedings or claims, nor to the best of the First Nation's knowledge are any threatened, which in any such case could result in a Material Adverse Change;
- (i) the First Nation is not in breach or violation in any material respect of any of the terms of any material agreement, contract, instrument, lease or other commitment to which it is a party which could result in a Material Adverse Change;
- (j) the First Nation is in compliance in all material respects with its Financial Administration Law, local revenue laws and all applicable standards of the Board and Commission in relation to any approvals or certifications issued by the Board or Commission;

- (k) the First Nation is in compliance in all material respects with the Act;
- (l) in addition to compliance under subparagraphs (j) and (k) above, the First Nation is in compliance in all material respects with all other applicable provisions of laws, rules, regulations, licenses, permits, approvals and orders of any applicable governmental authority in relation to the Capital Infrastructure Project or any of the First Nation's obligations under this Agreement; and
- (m) there is no current or pending investigation, proceeding, complaint, order, directive, claim, citation or notice by any governmental authority or any other Person, nor to the best of the First Nation's knowledge are any threatened, with respect to any non-compliance with or violation of the requirements of any environmental law by the First Nation or the threatened or actual release, spill, or discharge of any hazardous material or the generation, use, storage, treatment, transportation, manufacture, handling, production or disposal of any hazardous materials or any other environmental, health or safety matter.

## **7.0 COVENANTS OF THE FIRST NATION**

7.1 The First Nation covenants and agrees that for the term of this Agreement it shall:

- (a) comply with applicable Board and Commission standards made under the Act and obtain and maintain in good standing all necessary certifications and approvals from the Board and the Commission;
- (b) if on becoming a Borrowing Member the First Nation did not have a Financial Management System Certificate, provide the Authority with a copy of such certificate within 36 months after the First Nation's acceptance as a Borrowing Member;
- (c) notify the Authority, Board and Commission promptly in writing if there is a Material Adverse Change to any of the information provided by the First Nation under this Agreement or during the process of becoming a Borrowing Member, entering into this Agreement, obtaining any necessary certifications and approvals from the Board and the Commission or passing a Security Issuing Council Resolution;
- (d) comply with its Financial Administration Law and local revenue laws;
- (e) comply in all material respects with the Act and all of the Authority's by-laws, rules, regulations, orders and policies, as amended from time to time, and make all payments required in relation thereto;
- (f) advise the Authority in writing as soon as possible if there is a change in the First Nation's representative to the Authority and provide the Authority with a copy of the resolution of Council designating a new representative;

- (g) use the funds loaned by the Authority to the First Nation only for the payment of permitted expenditures in relation to the Capital Infrastructure Project, provided that any funds loaned by the Authority that are used for an unauthorized purpose shall not affect the obligations of the First Nation under the Act, this Agreement, a Borrowing Law, a Security Issuing Council Resolution or a Promissory Note;
- (h) in construction of a Capital Infrastructure Project comply in all material respects with all applicable provisions of laws, rules, regulations, licenses, permits, approvals and orders of any applicable governmental authority and with all applicable conditions and standards issued by the Commission in approving a Borrowing Law;
- (i) deliver to the Authority:
  - (i) the First Nation's annual budget including the component respecting its Local Revenue Account applicable to the borrowing for the First Nation's current year, and a five year capital expenditure plan, in each case in a form acceptable to the Authority, within 120 days after the First Nation's last fiscal year end;
  - (ii) the First Nation's audited consolidated annual financial statements and audited Local Revenue Account financial statements within 120 days after its fiscal year end together with an opinion on such financial statements by an independent auditor who is a member in good standing of the Canadian Institute of Chartered Accountants or an association of accountants or auditors incorporated under the laws of a province or territory in Canada;
  - (iii) the Borrowing Room Calculation Certificate within 120 days after the First Nation's fiscal year end;
  - (iv) the First Nation's most recent taxable assessment valuation by property classification and applicable property tax rates by property classification;
  - (v) promptly upon receipt of notice thereof, a report of any current, pending or threatened actions, suits, arbitrations, proceedings or claims against the First Nation; and
  - (vi) a copy of the current strategic plan and multi-year financial plan, a copy of any existing operating plans and any other financial information or statistics of the First Nation as the Authority may reasonably request from time to time;
- (j) if required by the Authority, execute such documents and agreements as the Authority considers necessary to grant to the Authority a security



- interest in the Local Revenue Account (including, for greater certainty, all sums at any time on deposit in the Local Revenue Account); the Authority may also require the First Nation to obtain an agreement from any Person (in this paragraph called a “third party”) that has a security interest in the Local Revenue Account as of the date the First Nation becomes a Borrowing Member in form satisfactory to the Authority under which the security interest held by the third party in the Local Revenue Account is subordinated and postponed to any security interest held by the Authority in the Local Revenue Account;
- (k) permit representatives of the Board (including accountants, counsel, financial advisors, technical advisors and consultants, and other representatives) to visit the First Nation’s premises at all reasonable business hours and to have access to and take copies and excerpts, where applicable, from all of the First Nation’s books, accounts, records, reports, files, properties and assets, in whatever form they take, as are deemed appropriate by the Board, acting honestly and in good faith, relating to compliance with Board standards, the First Nation’s status as a Borrowing Member, or any obligation under the Act, this Agreement, a Borrowing Law, Security Issuing Council Resolution or Promissory Note and to the receipt of and administration of the funds borrowed under this Agreement or a Borrowing Law, as may be reasonably necessary to conduct a review and make a report under sections 86(2) and (3) of the Act, to enter into and carry out a co-management arrangement under section 52 of the Act or to act as third-party manager under section 53 of the Act;
  - (l) upon request by the Authority, do, execute, acknowledge and deliver or cause to be done, executed, acknowledged and delivered every and all such further acts and deeds as the Authority shall deem necessary or appropriate to give effect to the purposes of (i) this Agreement; (ii) the Act; (iii) a Borrowing Law; (iv) a Security Issuing Council Resolution; (v) a Promissory Note; and (vi) by-laws or policies of the Authority, and the First Nation shall promptly provide the Authority with evidence of the foregoing satisfactory to the Authority; and
  - (m) if the Authority provides Interim Long Term Financing to the First Nation, the First Nation must, and hereby covenants to, by the earlier of:
    - (i) five years after the date on which the first advance of such Interim Long Term Financing is provided to the First Nation, or
    - (ii) Completion of the Capital Infrastructure Project, either:
      - (A) replace such Interim Long Term Financing by inclusion and replacement of such financing in and by an issue of debt securities by the Authority, or

- (B) prepay all unpaid principal of and accrued and unpaid interest on such Interim Long Term Financing in full in accordance with clauses 12.11 and 12.12 of this Agreement.

## **8.0 SECURITY ISSUING COUNCIL RESOLUTION**

- 8.1 When, from time to time, the First Nation wishes to borrow all or a portion of the amount authorized under a Borrowing Law, the Council shall pass a Security Issuing Council Resolution approving the borrowing of the specified amount and either: (i) requesting the Authority to include that amount as part of its next issue of debt securities, or (ii) requesting the Authority to provide the specified amount by way of Interim Long Term Financing to the First Nation. The Security Issuing Council Resolution shall also specify the date by which the First Nation wishes to receive the amount of financing specified in the Security Issuing Council Resolution.
- 8.2 The First Nation shall promptly send a certified copy of the Security Issuing Council Resolution to the Authority, and, for their information, to the Commission and the Board. If the Security Issuing Council Resolution requests the Authority to include the specified amount in the Authority's next issue of debt securities, the certified copy of the Security Issuing Council Resolution must be delivered to the Authority, the Commission and the Board by the date specified in writing by the Authority in order for the First Nation to participate in the Authority's next issue of debt securities.
- 8.3 If financing is provided by the Authority to the First Nation by way of Interim Long Term Financing, the Authority may by written notice to the First Nation specify the date by which the First Nation must give written notice to the Authority by way of a new Security Issuing Council Resolution to confirm that the First Nation intends such Interim Long Term Financing to be replaced by inclusion of such financing in the next issue of debt securities by the Authority.

## **9.0 COVENANTS OF THE AUTHORITY**

- 9.1 If the First Nation has obtained all necessary certifications and approvals from the Board and the Commission and complied with this Agreement, the Act, by-laws and policies of the Authority and a Borrowing Law, the Authority shall review the request for financing of the First Nation set out in a Security Issuing Council Resolution and, in consideration of relevant market and economic conditions may, in accordance with the Act, authorize the issue and sale of debt securities to raise funds requested by the First Nation or provide Interim Long Term Financing to the First Nation, in either case to be loaned to the First Nation to finance a specified Capital Infrastructure Project.
- 9.2 The Authority agrees that for the term of this Agreement it shall:

- (a) provide the First Nation full opportunity to participate in the governance of the Authority in accordance with the Act and the by-laws of the Authority;
- (b) provide the First Nation with notice of any significant changes to the borrowing regime, requirements for Borrowing Members and other material information that could significantly affect the First Nation's rights as a Borrowing Member or its obligations to the Authority; and
- (c) provide the First Nation with notice of any changes of fees or charges.

## **10.0 FINANCING BY THE AUTHORITY**

10.1 The Authority is authorized to finance from time to time a Capital Infrastructure Project at the sole cost and on behalf of the First Nation as set out in a Security Issuing Council Resolution up to but not exceeding the least of:

- (a) the amount authorized in a Borrowing Law;
- (b) the amount remaining in the authorization in a Borrowing Law after previous loans for a Capital Infrastructure Project have been made to the First Nation by the Authority; or
- (c) the amount of the unused annual debt servicing capacity as calculated in the most recent Borrowing Room Calculation Certificate.

10.2 The financing by the Authority shall be in lawful money of Canada (provided that the First Nation may borrow all or part of such amount in such currency as the FNFA Board shall determine but the aggregate amount in lawful money of Canada and in Canadian dollar equivalents so borrowed shall not exceed the limits set out in clause 10.1 in Canadian dollars) together with interest and at such interest rates and with such discounts or premiums and expense as the Authority may deem appropriate in consideration of the market and economic conditions at the relevant time.

10.3 Recognizing that the term to maturity of debt securities issued by the Authority may not be the same as the First Nation's requested term for financing from the Authority at the relevant time, the First Nation may by resolution of the Council request that the Authority fix the interest rate on the loan from the Authority to the First Nation at the time of the borrowing described in the Security Issuing Council Resolution for the full term of the borrowing.

10.4 If the Authority provides Interim Long Term Financing to the First Nation, the amount of the loan withheld under section 84(2) of the Act and deposited in the Debt Reserve Fund in relation to the Interim Long Term Financing will be credited to the First Nation in determining the amount to be withheld under section 84(2) of the Act upon the subsequent issue of debt securities by the Authority to raise the funds requested by the First Nation.

**11.0 CONDITIONS OF FINANCING**

11.1 In addition to the provisions of clauses 9.1, 10.1 and 10.2 of this Agreement, any decision of the Authority to provide financing to the First Nation under those clauses is conditional upon the following:

- (a) execution of this Agreement by the First Nation and compliance by the First Nation with all terms of this Agreement;
- (b) receipt by the Authority of a Borrowing Law approved by the Commission;
- (c) receipt by the Authority of a First Nation Security Issuing Council Resolution;
- (d) receipt by the Authority of a current Borrowing Room Calculation Certificate;
- (e) receipt by the Authority of the First Nation's most recent audited consolidated annual financial statements;
- (f) receipt by the Authority of supporting documentation relating to the establishment of the Local Revenue Account by the First Nation;
- (g) receipt by the Authority of executed copies of the documents and agreements required by the Authority pursuant to clause 7.1(j) of this Agreement;
- (h) receipt by the Authority of a Financial Performance Certificate issued to the First Nation and a copy of the Board's report prepared in respect of that certificate under section 50(2) of the Act; and
- (i) receipt by the Authority of such other financial information of the First Nation as the Authority may reasonably require.

11.2 In addition to the requirements under clause 11.1, any decision of the Authority to provide financing to the First Nation after the financing authorized by the First Nation's first Borrowing Law is conditional upon receipt by the Authority of a Financial Management System Certificate issued to the First Nation and a copy of the Board's report prepared in respect of that certificate under section 50(2) of the Act, if the First Nation did not have a Financial Management System Certificate when it became a Borrowing Member.

**12.0 PAYMENT BY THE FIRST NATION**

12.1 Upon completion by the Authority of any financing undertaken pursuant to a Security Issuing Council Resolution, the First Nation shall, at a time that the Authority requests, execute and deliver a Promissory Note to the Authority.

- 12.2 The Promissory Note shall be executed on behalf of the First Nation by the Person named in a Security Issuing Council Resolution. The Promissory Note shall provide for payment by the First Nation to the Authority of the amounts required to meet the obligations of the Authority with respect to each of its borrowings undertaken pursuant to the First Nation's Borrowing Law and applicable Security Issuing Council Resolution.
- 12.3 The Promissory Note shall be dated and payable in Canadian dollars and shall set out the schedule of repayment by the First Nation of the principal amount together with interest as shall be determined by the Authority.
- 12.4 The obligations under a Promissory Note shall bear interest from the date specified therein, which date shall be determined by the Authority, at rates to be determined by the Authority.
- 12.5 The obligations incurred under a Promissory Note as to both principal and interest shall be payable in such manner and at such time or times as determined from time to time by the Authority.
- 12.6 The First Nation shall in each fiscal year after a Promissory Note has been signed provide in its annual budget for payment of all amounts payable to the Authority during the fiscal year to which its annual budget applies.
- 12.7 The First Nation shall pay the amounts to the Authority set forth in, or attached as a schedule to, a Promissory Note during a fiscal year and shall make such payments in priority to other creditors of the First Nation during that fiscal year.
- 12.8 No expenditure law enacted by the First Nation under section 5(1)(b) of the Act shall authorize the expenditure of moneys raised under a local revenue law unless the First Nation's annual budget provides for the payment of all amounts payable to the Authority during the budget period.
- 12.9 The First Nation shall provide and pay over to the Authority such sums as are required to discharge its obligations in accordance with the terms of a Promissory Note, provided that if sums provided for in a Promissory Note are not sufficient to meet the obligations of the Authority in relation to the issuance of debt securities or the provision of Interim Long Term Financing to raise the funds requested by the First Nation, any deficiency in meeting such obligations shall be a liability of the First Nation to the Authority and the Council shall make due provision to discharge such liability.
- 12.10 If the First Nation's requested repayment term for a borrowing described in a Borrowing Law does not match the term for debt securities issued by the Authority to provide for the First Nation's borrowing, the First Nation may, by way of Council Resolution, authorize the Authority to use a derivative product to fix the loan interest rate for the full repayment term, or if no such Council Resolution is provided to the Authority, then the First Nation's loan

will be refinanced by the Authority as needed to meet the First Nation's desired term of repayment set out in a Borrowing Law. Any refinancing described in this clause shall take place at the Authority's calculated interest rate in issuing debt securities at the time of the refinancing.

- 12.11 In the event the First Nation wishes to prepay the amount owing under a Promissory Note the prepayment shall include the full amount of the principal and interest due on the maturity of the Promissory Note or another amount as calculated by the Authority to fully discharge the First Nation's obligations and any additional cost incurred by the Authority in relation to the prepayment.
- 12.12 The parties acknowledge that the Authority will fund advances of Interim Long Term Financing to the First Nation by the issuance of bankers' acceptances in the Canadian bank market or by the issuance of commercial paper in the Canadian capital markets. The First Nation may not prepay any amount of Interim Long Term Financing unless such prepayment is made on the maturity date of the bankers' acceptance or issue of commercial paper utilized by the Authority to fund the applicable advance of such Interim Long Term Financing, and the amount of such prepayment is sufficient to repay the relevant bankers' acceptance or commercial paper in full.
- 12.13 All payments by the First Nation to the Authority shall be made to an account specified by the Authority on the due date as set out in the Promissory Note, or if the due date is not a Business Day then on the next Business Day.

### **13.0 DEFAULT BY THE FIRST NATION**

- 13.1 The occurrence of any one or more of the following events or conditions will be a default under this Agreement:
- (a) the First Nation defaults on a payment owing to the Authority under this Agreement, a Borrowing Law, Security Issuing Council Resolution or Promissory Note;
  - (b) the First Nation fails to comply with the Act in any material respect;
  - (c) the First Nation defaults in the observance or performance of any of the terms, conditions or covenants to be observed or performed by the First Nation under this Agreement;
  - (d) the First Nation or a Person on its behalf made a representation, warranty or statement to the Authority that was untrue in any material respect at the time it was made or deemed to be made;
  - (e) the First Nation defaults in payment of any indebtedness to any Person other than the Authority, or defaults in the performance of any term, provision or condition created in any agreement under which that indebtedness was created or is governed, where that default would

allow that Person to cause the indebtedness to become due prior to its stated maturity, or any such indebtedness is declared to be due and payable other than by a regularly scheduled payment;

- (f) the First Nation commits or threatens to commit any act of bankruptcy or becomes insolvent;
  - (g) the holder of a security interest delivers a notice of intention to enforce its security or take possession of all or any part of the First Nation's property, including the Local Revenue Account or any part of it, or an execution or other process of any court becomes enforceable against the First Nation;
  - (h) the First Nation fails or refuses to exercise its rights and remedies to enforce collection of outstanding property tax revenues in a manner that is acceptable to the Authority to meet the First Nation's obligations to the Authority under this Agreement or a Promissory Note; or
  - (i) in the opinion of the Authority, a Material Adverse Change has occurred.
- 13.2 If a default under clause 13.1 occurs the Authority, in its sole and absolute discretion, may declare all or any part of the First Nation's obligations under this Agreement or a Promissory Note immediately due and payable, without any further demand or notice of any kind.
- 13.3 Notwithstanding anything in this Agreement, no use of the Debt Reserve Fund or payment by other Borrowing Members to replenish the Debt Reserve Fund following a default by the First Nation on a loan payment to the Authority relieves the First Nation of its obligations under this Agreement, a Promissory Note or the Act.
- 13.4 If a default under clause 13.1 occurs, in addition to any other remedies the Authority has under the Act or this Agreement, the Authority may take one or both of the following actions under section 86 of the Act:
- (a) request the Board to conduct a review and make a report to the Authority of the reasons for the First Nation's default, including any recommendation for an intervention under section 52 or 53 of the Act; or
  - (b) require the Board to either (at the Board's discretion) impose a co-management arrangement on the First Nation or assume third-party management of the First Nation's local revenues under section 52 or 53 of the Act.
- 13.5 Notwithstanding any other provision of this Agreement, the Board may, at its discretion, give notice to the First Nation under section 52 of the Act requiring the First Nation to enter into a co-management arrangement in respect of the First Nation's local revenues, including its Local Revenue

Account, if, in the opinion of the Board, there is a serious risk that the First Nation will default on an obligation to the Authority.

- 13.6 In addition to any other remedies or obligations under the Act or this Agreement, where the First Nation defaults on a loan payment to the Authority under clause 13(1)(a) and that default leads to a reduction in the Debt Reserve Fund which other Borrowing Members are called upon to replenish, the First Nation shall make payments to the Authority in order to repay amounts to other Borrowing Members who have been called upon to replenish the Debt Reserve Fund, together with amounts on account of investment income that would have been earned on the amount of the First Nation's default and any costs incurred by the Authority.
- 13.7 In each year following a default by the First Nation that led to a reduction in the balance of the Debt Reserve Fund, the Authority shall send to the Council a notice imposing a charge on the First Nation in an amount required to repay amounts outstanding under clause 13.6.
- 13.8 Upon receipt of the notice from the Authority sent under clause 13.7, the First Nation shall forthwith pay to the Authority the amounts set out in the notice.
- 13.9 Upon receipt of payments from the First Nation under clause 13.8, the Authority shall pay to each of those Borrowing Members who have been called upon to replenish the Debt Reserve Fund a share of monies received from the First Nation proportionate to the amount of the total replenishment of the Debt Reserve Fund paid by each such Borrowing Member.
- 13.10 The First Nation agrees that all costs and interest incurred by the Authority as a result of a default by the First Nation under clause 13.1, including all fees and disbursements paid by the Authority to its solicitors and counsel and any other Persons in connection with advising the Authority with respect to a default, enforcement of this Agreement and collection of monies owing, shall be payable by the First Nation to the Authority forthwith.

#### **14.0 REPAYMENT FROM DEBT RESERVE FUND**

- 14.1 Where, upon default of another Borrowing Member that led to a reduction in the Debt Reserve Fund, the First Nation has contributed to replenishment of the Debt Reserve Fund, any repayment to the First Nation under section 84(6) of the Act shall be reduced by an amount equal to the repayment monies previously received by the First Nation from the Authority under clause 13.9.

#### **15.0 INDEMNITY**

- 15.1 The Authority does not agree to undertake or assume any responsibility or duty to the First Nation to select, review, inspect, supervise, pass judgment upon, or inform the First Nation of any matter in connection with



a Capital Infrastructure Project. The First Nation shall rely entirely upon its own judgment with respect to such matters, and any review, inspection, supervision, exercise of judgment or supply of information undertaken or assumed by the Authority in connection with such matters is solely for the protection of the Authority and neither the First Nation nor any other Person is entitled to rely thereon.

15.2 The Authority shall not be responsible or liable to any Person for any loss, damage, liability or claim of any kind relating to injury or death to such Person or damage to any Person's property caused by the action, inaction or negligence of the First Nation.

15.3 The First Nation shall indemnify and save harmless the Authority from and against all claims, demands, actions and costs that arise out of the performance by the First Nation of the Capital Infrastructure Project and of this Agreement or by reason of any matter or thing done or omitted to be done by the First Nation, or by its employees or agents in connection with their performance in relation to the Capital Infrastructure Project or this Agreement, whether occasioned by negligence or otherwise. Such indemnification shall survive termination of this Agreement.

## **16.0 ENFORCEMENT OF THIS AGREEMENT**

16.1 Nothing in this Agreement or any procedures or remedies in this Agreement shall prevent or restrict the Authority from exercising or relying upon any other legal or equitable remedies or procedures available to the Authority in addition to any remedies or procedures in this Agreement, in relation to enforcement of this Agreement or a Promissory Note.

## **17.0 SHARING OF INFORMATION**

17.1 The First Nation consents to the sharing of information that it may provide to the Authority, Commission and Board between and among those institutions as may be required by them to carry out their duties, responsibilities and functions under the Act or as may be required in relation to this Agreement, and further acknowledges and consents to the disclosure of such information to such third parties in the financial industry by the Authority as is reasonably necessary for the Authority to engage in the issuance of debt securities or the provision of Interim Long Term Financing secured by the First Nation's property tax revenues.

## **18.0 WAIVER**

18.1 No provision of this Agreement and no breach by either party of any such provision will be deemed to have been waived unless such waiver is in writing signed by the party that has not committed the breach.

18.2 A written waiver by either party of a breach of any provision of this Agreement will not be deemed to be a general waiver of such provision

or of any subsequent breach of the same or any other provision of this Agreement.

## **19.0 APPLICABLE LAW**

19.1 This Agreement shall be governed by and construed in accordance with the laws of the Province of British Columbia and the laws of Canada applicable therein and the parties submit and attorn to the jurisdiction of the courts of the Province of British Columbia.

## **20.0 TIME OF THE ESSENCE**

20.1 Time is of the essence of this Agreement and forbearance by the Authority of a strict application of this provision shall not operate as a continuing or subsequent forbearance.

## **21.0 SURVIVAL OF WARRANTIES AND REPRESENTATIONS**

21.1 All representations and warranties contained in this Agreement shall survive the execution and delivery of this Agreement and shall be deemed to have been made again to the Authority on the date of each loan by the Authority to the First Nation and shall be conclusively presumed to have been relied on by the Authority regardless of any investigation made or information possessed by the Authority.

21.2 The representations and warranties set forth in this Agreement shall be cumulative and in addition to any other representations or warranties which the First Nation shall now or hereafter give, or cause to be given, to the Authority.

21.3 Notwithstanding anything to the contrary contained herein, clauses 15, 16, 19, 21, 22 and 23 shall survive the termination of this Agreement in accordance with its terms.

## **22.0 SEVERABILITY**

22.1 If any clause or portion of any clause in this Agreement is determined to be unenforceable or invalid for any reason whatsoever, that unenforceability or invalidity shall not affect the enforceability or validity of the remaining portions of this Agreement and such unenforceable or invalid clause or portion thereof shall be severed from the remainder of the Agreement.

## **23.0 SUCCESSORS AND ASSIGNS**

23.1 This Agreement shall enure to the benefit of and be binding upon the First Nation and the Authority and their respective successors and permitted assigns.

## **24.0 NOTICES**

24.1 Unless otherwise provided in this Agreement, all notices, requests, demands, consents or other communications to be given or made under this Agreement

shall be in writing and are deemed to be well and sufficiently given if hand delivered, mailed or sent by facsimile as follows:

To the Authority:

First Nations Finance Authority  
#202 – 3500 Carrington Road  
Westbank, BC V4T 3C1  
Telephone Number: 250.768.5253  
Fax Number: 250.768.5258  
Contact:

To the First Nation:

Address:  
Telephone Number:  
Fax Number:  
Contact:

- 24.2 Any notice or other communication so given or made shall be conclusively deemed to have been given and received:
- (a) if delivered personally, at the actual time of delivery;
  - (b) if sent by ordinary mail, on the date received ;
  - (c) if mailed by registered mail, on the second business day following the date of mailing, except in the case of the disruption of postal services, then in such event notice shall be delivered personally or by facsimile; or
  - (d) if sent by facsimile, on the day of transmission.
- 24.3 The address or facsimile telephone number for service under this clause may be changed from time to time by the party making such change notifying the other party as provided in this clause.

## **25.0 IMPLEMENTATION OF THIS AGREEMENT**

- 25.1 The First Nation shall execute such further and other documents and instruments and do such further and other things as may be necessary to implement and carry out the intent and purpose of this Agreement.

## **26.0 FAX AND COUNTERPARTS**

- 26.1 This Agreement may be executed and delivered by the parties in one or more counterparts, each of which when so executed and delivered will be an original, and those counterparts will together constitute one and the same instrument.
- 26.2 Delivery of this Agreement by facsimile transmission, e-mail or functionally equivalent electronic transmission constitutes valid and effective delivery.

**27.0 AMENDMENT**

27.1 This Agreement may not be amended or modified except in writing signed by the parties.

EXECUTED this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

*Signature of the Council:*

\_\_\_\_\_  
Chief

\_\_\_\_\_  
Councillor

\_\_\_\_\_  
Councillor

\_\_\_\_\_  
Councillor

\_\_\_\_\_  
Councillor

\_\_\_\_\_  
Councillor

Witness to Signatures:

\_\_\_\_\_

Accepted on behalf of the First Nations Finance Authority:

\_\_\_\_\_  
Chairperson

\_\_\_\_\_  
Deputy Chairperson

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Board Member

\_\_\_\_\_  
Board Member

Witness to Signatures:

\_\_\_\_\_

## SCHEDULE A

### PROMISSORY NOTE (the “Promissory Note”)

The Tzeachten First Nation (the “**First Nation**”), for value received, hereby acknowledges itself indebted to and promises to pay to the First Nations Finance Authority (the “**Authority**”) of Suite 202 – 3500 Carrington Road, Westbank, British Columbia, V4T 3C1, all sums payable by the First Nation to the Authority under this Promissory Note and the Borrowing Agreement, in lawful money of Canada, in the place and in the manner as the Authority may advise the First Nation in writing. The terms of the Promissory Note are as follows:

#### ARTICLE 1

#### INTERPRETATION

##### 1.1 Definitions

In this Promissory Note, unless there is something in the subject matter or context inconsistent therewith:

“*Borrowing Agreement*” means the agreement dated \_\_\_\_\_, 20\_\_\_, between the First Nation and the Authority;

“*Business Day*” means a day other than a Saturday, Sunday or statutory holiday in the Province of Ontario; and

“*Principal Amount*” has the meaning assigned to it in Section 2.1 of this Promissory Note.

##### 1.2 Number and Gender

Words importing the singular number include the plural and vice versa and words importing gender include the neuter, feminine and masculine genders.

##### 1.3 Headings

The division of this Promissory Note into Articles, sections and subsections and the insertion of headings are for convenience of reference only and shall not affect the construction or interpretation hereof.

##### 1.4 Applicable Law

This Promissory Note shall be governed by and construed in accordance with the laws of the Province of British Columbia and the laws of Canada applicable therein and the parties submit and attorn to the jurisdiction of the courts of the Province of British Columbia.

##### 1.5 Business Day

In the event that any day on or before which any action is required to be taken hereunder is not a Business Day, then such action shall be required to be taken on or before the requisite time on the next succeeding day that is a Business Day.

## 1.6 Monetary Reference

Any reference in this Promissory Note to “Dollars”, “dollars” or “\$” shall be deemed to be a reference to lawful money of Canada.

## 1.7 Invalidity of Provisions

If any Article or portion of any Article in this Promissory Note is determined to be unenforceable or invalid for any reason whatsoever, that unenforceability or invalidity shall not affect the enforceability or validity of the remaining portions of this Promissory Note and such unenforceable or invalid Article or portion thereof shall be severed from the remainder of the Promissory Note.

## 1.8 Interpretation of Terms in Promissory Note

Unless the context otherwise requires, words and expressions used in this Promissory Note and not otherwise defined have the same meaning as in the Borrowing Agreement.

## ARTICLE 2

### PRINCIPAL AND INTEREST

#### 2.1 Promise to Pay

**[Use the following clause where the First Nation has requested financing from the Authority’s next issue of debt securities.]** The First Nation shall pay to the Authority the sum of \$\_\_\_\_\_ (the “**Principal Amount**”) together with interest calculated semi-annually in each and every year during the currency of this Promissory Note, at such rates of interest as determined by the Authority from time to time (unless this Promissory Note shall have been previously prepaid in accordance with Section 3.1 hereof) in the manner set out in the table attached to this Promissory Note and commencing on \_\_\_\_\_, at the place and in the manner as the Authority may advise the First Nation in writing.

**[Use the following clause where the First Nation has requested the Authority to provide Interim Long Term Financing to the First Nation.]** The First Nation shall pay to the Authority interest on the \$\_\_\_\_\_ principal amount of outstanding Interim Long Term Financing advanced by the Authority to the First Nation, calculated for such periods as the Authority may advise the First Nation in writing in each and every year during the currency of this Promissory Note, at such rates of interest as determined by the Authority from time to time (unless this Promissory Note shall have been previously prepaid in accordance with Section 3.1 hereof) in the manner set out in the table attached to this Promissory Note and commencing on \_\_\_\_\_, at the place and in the manner as the Authority may advise the First Nation in writing.

#### 2.2 Promise to Pay Additional Amounts

In the event the payments of principal and interest hereunder are insufficient to satisfy the obligations of the First Nation to the Authority under the Borrowing

Agreement, the First Nation shall pay to the Authority such further amounts as are sufficient to discharge the obligations of the First Nation to the Authority. These further amounts will be calculated by the Authority, communicated in writing to the First Nation and payable by the First Nation at a date specified in writing by the Authority to the First Nation.

### **2.3 Accelerated Payment**

Notwithstanding the foregoing, if a default as described in clause 13.1 of the Borrowing Agreement occurs the Authority may, in its sole and absolute discretion, declare all or any part of the obligations of the First Nation under the Borrowing Agreement and all or any part of the obligations of the First Nation under this Promissory Note immediately due and payable, without any further demand or notice of any kind.

## **ARTICLE 3 PREPAYMENT**

### **3.1 Prepayment**

The First Nation may prepay all or any portion of the Principal Amount at any time, provided it does so in accordance with clauses 12.11 and 12.12 of the Borrowing Agreement, to the extent applicable.

## **ARTICLE 4 SATISFACTION AND DISCHARGE**

### **4.1 Release from Covenants**

Upon the payment in full of all amounts payable under this Promissory Note, including all interest then accrued and payable, the Authority shall deliver to the First Nation all such instruments as may be reasonably requested by the First Nation to evidence the release of the First Nation from its covenants in this Promissory Note.

## **ARTICLE 5 MISCELLANEOUS**

### **5.1 Notice**

Unless otherwise provided in this Promissory Note, all notices, requests, demands, consents or other communications to be given or made under this Promissory Note shall be in writing and are deemed to be well and sufficiently given if hand delivered, mailed or sent by facsimile as follows:

To the Authority:

First Nations Finance Authority  
#202 – 3500 Carrington Road  
Westbank, BC V4T 3C1

Telephone Number: 250.768.5253

Fax Number: 250.768.5258

Contact:

To the First Nation:

[NAME]

[Address:]

Telephone Number:

Fax Number:

Contact:

Any notice or other communication so given or made shall be conclusively deemed to have been given and received:

- a) if delivered personally, at the actual time of delivery;
- b) if sent by ordinary mail, on the date received ;
- c) if mailed by registered mail, on the second business day following the date of mailing, except in the case of the disruption of postal services, then in such event notice shall be delivered personally or by facsimile; or
- d) if sent by facsimile, on the day of transmission.

The address or facsimile telephone number for service under this Section may be changed from time to time by the party making such change notifying the other party as provided in this Article.

## **5.2 Replacement of Promissory Note**

If this Promissory Note becomes mutilated or is lost, destroyed or stolen, the First Nation shall execute and deliver to the Authority a new Promissory Note of like tenor as the one mutilated, lost, destroyed or stolen in exchange for and upon surrender and cancellation of such mutilated Promissory Note or in lieu of and in substitution for such lost, destroyed or stolen Promissory Note.

## **5.3 Assignment**

The Authority may assign this Promissory Note without the written consent of the First Nation. The First Nation may not assign its obligations under this Promissory Note without the written consent of the Authority. Any purported assignment by the First Nation without such consent is void.

## **5.4 Successors and Assigns**

This Promissory Note shall enure to the benefit of and be binding upon the First Nation and the Authority and their respective successors and permitted assigns.

## **5.5 Waiver**

No provision of this Promissory Note and no breach by either party of any such provision will be deemed to have been waived unless such waiver is in writing signed by the party that has not committed the breach.



A written waiver by either party of a breach of any provision of this Promissory Note will not be deemed to be a general waiver of such provision or of any subsequent breach of the same or any other provision of this Promissory Note.

**5.6 Interpretation**

In the event of a discrepancy between the amounts payable by the First Nation to the Authority calculated with reference to this Promissory Note and the amounts payable by the First Nation to the Authority calculated with reference to the Borrowing Agreement, the amount owing by the First Nation to the Authority shall be the amount calculated with reference to the Borrowing Agreement and this Promissory Note shall be amended by the parties in the manner necessary to implement such intention.

**5.7 Amendment**

This Promissory Note may not be amended or modified except in writing signed by the First Nation and the Authority.

**IN WITNESS WHEREOF** the First Nation has caused this Promissory Note to be signed by its authorized signatory as of the \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

**[Name of First Nation]**

By: \_\_\_\_\_  
Authorized Signatory

**TERMS ACKNOWLEDGED AND AGREED:**

**First Nations Finance Authority**

By: \_\_\_\_\_  
Authorized Signatory

STANDARDS, PROCEDURES, AND LAWS UNDER THE FSMA  
NORMES, PROCÉDURES ET LOIS SOUS LE RÉGIME DE LA LGFSPN

PRINCIPAL AND INTEREST PAYMENTS

<u>Date of Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____
TOTALS	\$ <u>=====</u>	\$ <u>=====</u>	\$ <u>=====</u>

**TZEACHTEN FIRST NATION  
FINANCIAL ADMINISTRATION LAW, 2011**

[Effective date\*]

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\* Different provisions of this Law come into force on different dates. The “Coming into Force” section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on November 23, 2011.

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Tzeachten First Nation considers it to be in the best interests of the Tzeachten to make a law for such purposes;

NOW THEREFORE the Council of the Tzeachten First Nation enacts as follows:

**PART 1**

**NAME OF LAW**

**Name of Law**

1. This Law may be cited as the *Tzeachten Financial Administration Law, 2011*.

**PART II**

**INTERPRETATION AND APPLICATION**

**Definitions**

2.(1) Unless the context indicates the contrary, in this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*;

“affiliated entity” means

- (a) any agency of the First Nation,
- (b) any corporation or business in which the First Nation has a material interest or that is controlled by the First Nation,
- (c) any partnership in which the First Nation or another affiliated entity of the First Nation is a partner, or
- (d) a trust of the First Nation;

“annual financial statements” means the annual financial statements of the Tzeachten referred to in Division 7 of Part IV;

“appropriation” means an allocation of money under a budget to the purposes for which it may be used;

“auditor” means the auditor for Tzeachten appointed under section 73;

“Board” means the First Nations Financial Management Board established under the Act;

- “Board standards” means the standards established from time to time by the Board under the Act;
- “budget” means the annual budget of the First Nation that has been approved by the Council;
- “Chair” means the Chair of the Finance and Audit Committee;
- “Commission” means the First Nations Tax Commission established under the Act;
- “Commission standards” means the standards established from time to time by the Commission under the Act;
- “Committee” means the Finance and Audit Committee;
- “Council” means the Tzeachten Council;
- “councilor” means a member of the Tzeachten Council, and includes the Chief, the Council chair, and the Council vice-chair;
- “dependent” means, in relation to an individual,
- (a) the individual’s spouse,
  - (b) a person in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity who:
    - (i) has not reached the age of 18 years or
    - (ii) who has reached the age of 18 years but who is primarily dependent for financial support on the councilor or General Manager or on his or her spouse or common law partner, as applicable.
- “Finance and Audit Committee” means the Finance and Audit Committee established under section 12;
- “Finance Director” means the person appointed Finance Director under section 19;
- “financial administration” means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;
- “financial institution” means the First Nations Finance Authority, a bank, credit union or caisse populaire;
- “financial competency” means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by Tzeachten’s financial statements;
- “financial records” means all records respecting Tzeachten’s financial administration, including the minutes of meetings of the Council and the Finance and Audit Committee;
- “First Nation” means the Tzeachten First Nation;
- “First Nation’s financial assets” means all money and other financial assets of the First Nation;

“First Nation law” means any Tzeachten law, including any by-law or Land Code made by the Council or the membership of the First Nation;

“First Nation’s records” means all records of the First Nation respecting its governance, management, operations and financial administration;

“fiscal year” means the Tzeachten fiscal year set out in section 24;

“GAAP” means generally accepted accounting principles of the Canadian Institute of Chartered Accountants, as revised or replaced from time to time and includes standards developed by the Public Sector Accounting Board;

“General Manager” means the person appointed General Manager under section 18;

“Land Code” means the Tzeachten Land Code adopted by Tzeachten under the *First Nations Land Management Act*;

“Law” means this *Financial Administration Law, 2011*;

“local revenue account” means the local revenue account referred to in section 13 of the Act;

“local revenue law” means a local revenue law made by the First Nation under the Act;

“local revenues” means money raised under a local revenue law;

“multi-year financial plan” means the plan referred to in section 25;

“record” means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

“Schedule “A” means Schedule “A” - Avoiding and Mitigating Conflicts of Interest, attached to, and forming part of, this Law;

“special purpose report” means a report described in subsection 71(4);

“spouse” means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;

“standards” means the standards established from time to time under the Act;

“Tax Administrator” means the Tax Administrator appointed under the First Nation’s local revenue laws;

“Tzeachten” means the Tzeachten First Nation; and

“Tzeachten Lands” means Tzeachten Lands as defined in the Tzeachten Land Code.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meaning as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the Interpretation Act apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

### **Interpretation**

3.(1) In this Law, the following rules of interpretation apply:

- (a) words in the singular include the plural, and words in the plural include the singular;
- (b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;
- (c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;
- (d) the expression “must” is to be construed as imperative, and the expression “may” is to be construed as permissive;
- (e) unless the context indicates otherwise, “including” means “including, but not limited to”, and “includes” means “includes, but not limited to”; and
- (f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an employee or manager, by name of office or otherwise, also apply to any person designated by the Council to act in the employee or manager’s place or to any person assigned or delegated to act in the employee or manager’s place under this Law.

### **Posting of Public Notice**

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

### **Calculation of Time**

5. In this Law, time must be calculated in accordance with the following rules:

- (a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;
- (b) where there is a reference to a number of days, not expressed as “clear days”, between two events, in calculating that number of days the day on

which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

### **Conflict of Laws**

6.(1) If there is a conflict between this Law and another Tzeachten law, other than a Land Code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

### **Scope and application**

7. This Law applies to the financial administration of the First Nation.

## **PART III**

### **ADMINISTRATION**

#### ***Division 1 – Council***

### **Responsibilities of Council**

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been delegated by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable Tzeachten law, the Council may delegate to any of its employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members and chair of the Finance and Audit Committee;

(c) the approval of Tzeachten budgets and financial statements; and

(d) the approval of borrowing by Tzeachten.

(e) Council Policies, Procedures and Directions

9.(1) Council may establish policies and procedures and give directions respecting any matter relating to Tzeachten financial administration.



(2) Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of Tzeachten assets.

(3) Council must not establish any policies or procedures or give any directions relating to the financial administration of the Tzeachten that are in conflict with this Law, the Act or GAAP.

(4) Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

### **Reporting of Remuneration, Expenses and Contracts**

**10.(1)** Annually the Finance Director must prepare a report separately listing the following:

(a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by Tzeachten to a councilor and the dependents of the councilor;

(b) any contracts between Tzeachten and a councilor and between Tzeachten and a dependent of the councilor for the supply of goods or services, including a general description of the nature of the contracts;

(c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by Tzeachten to the General Manager and the dependents of the General Manager; and

(d) any contracts between Tzeachten and the General Manager and between Tzeachten and a dependent of the General Manager for the supply of goods or services, including a general description of the nature of the contracts.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

(a) in common by all Tzeachten members;

(b) under a program or service universally accessible to all Tzeachten members on published terms and conditions; or

(c) from a trust arrangement according to the terms of the trust.

### ***Division 2 – Finance and Audit Committee***

#### **Interpretation**

**11.** In this Division, “Committee” means the Finance and Audit Committee.

**Committee Established**

12.(1) The Tzeachten Finance and Audit Committee is established.

(2) Council must appoint three (3) or five (5) members of the Committee, a majority of whom must have financial competency.

(3) The Committee must have the following composition:

(a) for a three (3)-person Committee, at least one (1) of the Committee members must be a Tzeachten councilor and at least one (1) Committee member must be a Tzeachten member not on council; or

(b) for a five (5)-person Committee, at least two (2) of the Committee members must be Tzeachten councilors and at least two (2) of the Committee members must be Tzeachten members not on council.

(4) Each Committee member must:

(a) provide a criminal record check, the results of which are satisfactory to Council; and

(b) sign a code of conduct and agree to abide by it.

(5) Subject to subsection 12(7) (removal from office), the Committee members must be appointed to hold office for at least three (3) years on staggered terms for continuity, with appointments made by Council.

(6) Despite subsection 12(5) directly above, for the first term only, one of the non-Council members must be appointed until March 31, 2012 and the other until March 31, 2013.

(7) A Committee member may be removed from office by Council if the member:

(a) is charged of an offense under the *Criminal Code* (that does not relate to the exercise of aboriginal rights or title);

(b) does anything that negatively affects the integrity of the Committee;

(c) has unexcused absences from two (2) scheduled meetings of the Committee in any given calendar year; or

(d) fails to perform any of their duties under the Committee terms of reference or this Law in good faith.

(8) If one or more Committee members is potentially subject to removal or is removed from the Committee under subsection 12(7), Council may:

(a) request that the Committee member to step down from the Committee until the issue is decided; and

(b) appoint one or more Committee members to replace the Committee member or members for a temporary period or for the rest of the term for that position.

(9) The General Manager, the Finance Director, and the Tax Administrator are *ex officio* and non-voting members of the Committee.

### **Chair, Vice-Chair and Secretary**

13.(1) Council must appoint a Chair of the Committee taking into consideration any recommendations from the Committee.

(2) The Chair may be a non-Council member provided that any non-Council member Chair has a right to the same access to Council as a Councilor would have.

(3) If the Chair is not a Council member, Council must appoint a Vice-Chair who is a member of Council.

(4) The Committee must appoint, designate or contract a person to act as Secretary and Coordinator/Recorder to the Committee and to take minutes and any non-Committee member in this role must sign a confidentiality agreement.

### **Committee Procedures**

14.(1) The quorum of the Committee is at least fifty percent (50%) of the total number of Committee members, including at least one (1) Council member of the Committee.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions and recommendations.

(3) In the event of a tie vote in the Committee, the Chair of the Committee may cast a second tiebreaking vote.

(4) Despite subsections 14(1)-(3), if one Committee member cannot participate in a meeting or in a decision due to a conflict of interest:

- (a) the meeting may continue despite the lack of quorum and the Committee members may make recommendations by consensus;
- (b) Council may appoint a Committee member, who meets the requirements of this Law and any other applicable laws, for a fixed and temporary period of time to make a decision on that particular issue; or
- (c) the Committee may refer the issue back to Council.

(5) The General Manager, the Finance Director and the Tax Administrator must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(6) Despite subsection 14(5), lack of notification or lack of attendance of any of the *ex officio* members of the Committee does not invalidate any meeting, decision or recommendation of the Committee.

(7) The General Manager, the Finance Director, or the Tax Administrator may be excluded from all or any part of a Committee meeting by a recorded vote if the

subject matter relates to a confidential personnel or performance issue respecting the General Manager, Finance Director or Tax Administrator.

(8) After consultation with the General Manager, and subject to budgets or approval by Council, the Committee may retain any consultant to assist in the performance of any of its responsibilities.

(9) The Committee must meet:

(a) during the first fiscal year in which this Law is in force, at least monthly or as necessary;

(b) at least once every three (3) months in each fiscal year or as necessary to conduct the business of the Committee; and

(c) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(10) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(11) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

### **Financial Planning Responsibilities**

**15.(1)** The Committee must carry out the following activities in respect of the financial administration of the Tzeachten:

(a) annually review and provide comment to the Council on draft short, medium and long-term financial plans, projections and priorities developed by Council;

(b) review draft annual budgets and provide comments to the General Manager and Council prior to Council approval; and

(c) review the quarterly financial statements, comment to Council on any significant variations from the approved budget or other significant issues, and provide written reports to Council.

(2) The Committee must provide a written report or recommendations to Council on any matter respecting the financial administration of Tzeachten that is a significant concern and is not otherwise specified to be its responsibility under this Law.

### **Audit and risk management responsibilities**

**16.** The Committee must carry out the following audit and risk management activities in respect of the financial administration of Tzeachten:

(a) make recommendations to Council on the selection, engagement and performance of an auditor;

- (b) receive assurances on the independence of a proposed or appointed auditor;
- (c) review and make recommendations to Council on the planning, letter of engagement, conduct and results of audit activities;
- (d) review and make recommendations to Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;
- (e) periodically review and make recommendations to the Council on financial policies, procedures and guidelines, including ones relating to perquisites and reimbursable expenses;
- (f) review at least annually the systems for monitoring financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;
- (g) conduct regular periodic reviews of this Law under section 104 and, where appropriate, recommend amendments to the Council; and
- (h) periodically review and make recommendations to Council on the terms of reference for the Committee, such recommendations to require approval by Council.

### **Council Assigned Responsibilities**

**17.** The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of Tzeachten:

- (a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that financial management activities occur as planned;
- (b) to prepare, and recommend to the Council for approval, cash management plans;
- (c) to review and report to the Council on the financial content of any Tzeachten reports;
- (d) to review, monitor and report to the Council on the appropriateness of Tzeachten's accounting and financial reporting systems, policies, practices and compliance monitoring systems;
- (e) to review, and recommend to the Council for approval, any proposed significant changes in the Tzeachten's accounting or financial reporting systems, policies, procedures or directions;
- (f) to review and report to Council on Tzeachten's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council; and

(g) to review the policies and procedures regarding security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council.

### *Division 3 – Tzeachten Managers and Employees*

#### **General Manager**

**18.(1)** Council must appoint, and ensure that Tzeachten continues to have, a person as Tzeachten General Manager and may set the terms and conditions of that appointment.

(2) Reporting to Council, the General Manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of Tzeachten.

(3) For the purposes of this Law, the General Manager must carry out his or her roles and responsibilities under this Law in relation to financial administration, including the following duties:

- (a) oversee, supervise and direct the activities of all Tzeachten managers and employees;
- (b) oversee the development, implementation and monitoring of policies and procedures and compliance with these policies and procedures;
- (c) prepare, recommend to the Council, and maintain and revise as necessary the organization chart referred to in section 21;
- (d) oversee, supervise and direct the activities and hiring of all Tzeachten employees;
- (e) oversee and administer Tzeachten contracts;
- (f) work directly with the Finance and Audit Committee and Council to carry out budgeting, planning and auditing responsibilities under this Law;
- (g) monitor or oversee compliance with the legal obligations of Tzeachten, including legislative, regulatory, program and contractual obligations, and report to Council;
- (h) review, monitor and report to Council on the adequacy and appropriateness of the Tzeachten's insurance coverage respecting significant Tzeachten risks;
- (i) identify, assess, monitor and report on financial reporting risks and fraud risks;
- (j) monitor and report on the effectiveness of mitigating controls for the risks referred to in subsection (i) taking into consideration the cost of implementing those controls; and
- (k) carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the General Manager's duties specified in this Law.

(4) With the written approval of Council, the General Manager may assign the performance of any of the duties or functions of the General Manager, but this assignment does not relieve the General Manager of the responsibility to ensure that these duties or functions are carried out properly.

### **Finance Director**

**19.(1)** The Council must appoint, and ensure that Tzeachten continues to have, a person as the Tzeachten Finance Director and may set the terms and conditions of that appointment.

(2) Reporting to the General Manager, the Finance Director is responsible for the day-to-day management Tzeachten's financial administration system, including the following duties:

- (a) ensure the financial administration system, including policies, procedures, directions and internal controls, are appropriately designed and operating effectively and, if necessary, recommend improvements to the General Manager and the Finance and Audit Committee;
- (b) maintain and oversee the accounts of Tzeachten, including the local revenue account;
- (c) oversee preparation of the draft annual budgets and any draft amendments;
- (d) working with the Tax Administrator in preparing the annual local revenue budget and any amendments;
- (e) prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;
- (f) prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);
- (g) administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;
- (h) under the direction of the General Manager, monitor or oversee compliance with the legal obligations of Tzeachten, including legislative, regulatory, program, funding and contractual obligations;
- (i) prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to carry out their responsibilities;
- (j) develop and recommend policies and procedures for the safeguarding of assets and to ensure policies and procedures are followed;
- (k) develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure procedures are followed;

- (l) perform any other duties of the Finance Director under this Law; and
- (m) carry out any other activities specified by the General Manager that are consistent with the Finance Director's duties under this Law.

(3) With the written approval of the General Manager, the Finance Director may assign the performance of any of the duties or functions of the Finance Director, but this assignment does not relieve the Finance Director of the responsibility to ensure that these duties or functions are carried out properly.

### **Tax Administrator**

**20.**(1) The Tax Administrator reports to the General Manager in respect of the performance of any of the Tax Administrator's duties or functions under this Law.

(2) The Tax Administrator is responsible for carrying out all of the duties set out in the Act and all applicable local revenue laws and Tzeachten laws and policies.

(3) With the approval of the General Manager, the Tax Administrator may assign the performance of any of the duties or functions of the Tax Administrator under this Law to any manager, employee, contractor or agent of the Tzeachten, but this assignment does not relieve the Tax Administrator of the responsibility to ensure that these duties or functions are carried out properly.

### **Organizational Structure**

**21.**(1) Council, with the assistance of the General Manager, must establish and maintain a current organization chart for the governance, management and administrative systems of Tzeachten.

(2) The organization chart under subsection (1) must be approved by Council.

(3) The organization chart under subsection (1) must include the following information:

- (a) all governance, management and administrative systems of the First Nation;
- (b) the organization of the systems described in paragraph (a), including the linkages between them;
- (c) job descriptions for each position in the organization;
- (d) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and
- (e) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including
  - (i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and of Tzeachten,



- (ii) the General Manager, the Finance Director, the tax administrator and other Tzeachten managers, and
- (iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subsection (i) and the positions referred to in subsection (ii).

(4) On request, the General Manager must provide a copy of the organization chart under subsection (1) to a councilor, a member of a committee referred to in subsection (2)(d)(i), an officer, employee or contractor or agent of Tzeachten and to a Tzeachten member.

(5) In the course of discharging his or her responsibilities under this Law, the General Manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(6) Council must take reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of Tzeachten.

#### ***Division 4 – Conduct Expectations***

##### **Conduct of Councilors**

**22.(1)** When exercising a power, duty or responsibility relating to Tzeachten’s financial administration, and when participating as a member of the Finance and Audit Committee, each councilor must:

- (a) comply with this Law, the Act, any other applicable Tzeachten laws and standards;
- (b) act honestly, in good faith and in the best interests of Tzeachten;
- (c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and
- (d) avoid conflicts of interest and comply with the requirements of Schedule “A”, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councilor has contravened this section, Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

##### **Conduct of Finance and Audit Committee Members, Managers, Employees, Contractors, etc.**

**23.(1)** This section applies to:

- (a) each manager, employee, committee member, contractor, and agent of Tzeachten;

(b) each member of the Finance and Audit Committee who is not a councilor;  
and

(c) a person acting under the delegated authority of Council or Tzeachten.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of Tzeachten, that person must:

(a) comply with this Law, the Act, any other applicable Tzeachten laws and standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule “A”, including required disclosure of potential conflicts of interest.

(3) Council must incorporate the relevant provisions of this section into:

(a) the terms of employment or appointment of every manager and employee of Tzeachten;

(b) the terms of every contract of a contractor of Tzeachten;

(c) the terms of appointment of every member of a committee, including for appointments of members of the Finance and Audit Committee who are not councilors; and

(d) the terms of appointment of every agent of Tzeachten.

(4) If a manager, employee, committee member, agent or contractor breaches subsection (2), in addition to any other legal, criminal or civil remedies, the General Manager may, at his or her sole discretion, impose any or all of the following consequences:

(a) the individual may be ordered to return, reimburse or make restitution to the appropriate party for any funds, assets, gifts or benefits that they received as a result of contravening this Law or Schedule “A” and, if they decline to do so, the General Manager may issue a written notice and deduct the value of these items from salary, payments or reimbursements made to them;

(b) the employee may be disciplined, including dismissal;

(c) a contractor’s contract may be terminated;

(d) an agent’s appointment may be terminated;

(e) a committee member’s appointment may be terminated; and

(f) the manager, employee, committee member, agent or contractor may be ordered to take any reasonable steps necessary to remedy the situation.

(5) If the General Manager breaches subsection (2), in addition to any other legal, criminal or civil remedies, Council may, at its sole discretion, impose any of the consequences set out in subsection (4).

## PART IV

### FINANCIAL MANAGEMENT

#### *Division 1 – Financial Plans and Annual Budgets*

##### **Fiscal Year**

**24.** The fiscal year of Tzeachten is April 1 to March 31 of the following year.

##### **Multi-year Financial Plan**

**25.** No later than March 31 of each year, Council must approve a multi-year financial plan that:

- (a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;
- (b) is based on the projections of revenues, expenditures and transfers between accounts;
- (c) in respect of projected revenues, sets out separate amounts for income from taxes, fees and charges, transfers from Canada or a provincial or territorial government, grants and business operations, and proceeds from borrowing;
- (d) in respect of projected expenditures, sets out separate amounts for payments, including payments of principal and interest on debt, payments required for capital projects as defined in Part V, payments required to address any deficits and payments for all other purposes;
- (e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account; and
- (f) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

##### **Content of Annual Budget**

**26.(1)** The annual budget must encompass all the operations for which Tzeachten is responsible and must identify:

- (a) each anticipated source of revenue and estimate the amount of revenue from each of these sources, including taxes, fees and charges, transfers from Canada or a provincial or territorial government, grants and business operations, and proceeds from borrowing;
- (b) each anticipated category of expenditure and estimate the amount of expenditure for each category, including those for payments of principal and interest on debt, payments required for capital projects as defined in Part V, payments required to address any deficits and payments for all other purposes; and
- (c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from Tzeachten Lands under Land Code must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from Tzeachten Lands under Land Code.

(3) In subsection (2), “natural resources” means any material on or under the Tzeachten Lands in their natural state which when extracted has economic value.

### **Budget and Planning Process Schedule**

**27.**(1) The draft annual budget and a draft multi-year financial plan for the next fiscal year must be provided to Council and the Finance and Audit Committee in sufficient time to allow review by the Committee.

(2) The Finance and Audit Committee must

(a) review the draft annual budget and recommend the annual budget to Council for approval; and

(b) review the draft multi-year financial plan and recommend a multi-year financial plan to Council.

(3) On or before March 31 of each year, Council must review and approve the annual budget for Tzeachten for the next fiscal year.

(4) To accommodate the timing of property tax assessments and taxation rates, on or before June 15 of each year, the Finance and Audit Committee must receive and review the local revenue account amendment to the annual budget.

(5) On or before June 30 of each year, the Finance and Audit Committee must forward the local revenue account amendment to the annual budget to Council for approval.

(6) No later than July 15 of each year, the Council must approve the local revenue account amendment to the annual budget.

### **Additional Requirements for Budget Deficits**

**28.** If a draft annual budget contains a proposed deficit, Council must ensure that

(a) the multi-year financial plan of Tzeachten demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of Tzeachten.

### **Amendments to Annual Budgets**

**29.**(1) The annual budget of the Tzeachten must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the Tzeachten or in the expenditure

priorities of the Council, the Council must not approve a change to the annual budget of the Tzeachten.

### **Local Revenue Account Budget Requirements**

**30.(1)** In this section, “property taxation law” means a property taxation law made by the Tzeachten under paragraph 5(1)(a) of the Act.

(2) Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

### **Policy for Tzeachten Information or Involvement**

**31.(1)** Council must establish policies or procedures or give directions respecting the means by which members of Tzeachten must be informed about or involved in consideration of

- (a) the annual budget, including any component of the annual budget respecting Tzeachten’s local revenue account;
- (b) the multi-year financial plan; and
- (c) budget deficits or extraordinary expenditures.

(2) Council must post a public notice of each Council meeting when each of the following is presented for approval:

- (a) the multi-year financial plan;
- (b) the annual budget; and
- (c) an amendment to the annual budget.

(3) Members of Tzeachten may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

## ***Division 2 – Financial Institution Accounts***

### **Financial Institution Accounts**

**32.(1)** No account may be opened for the receipt and deposit of money of Tzeachten unless the account:

- (a) is in the name of Tzeachten;
- (b) is opened in a financial institution;
- (c) is authorized by the General Manager, and
- (d) has signing authorities authorized in writing by Council.

(2) If Tzeachten has funds or revenues in the following categories, Tzeachten must establish the following accounts in a financial institution:

- (a) a general account for money from any sources other than those described in paragraphs (b) to (e);
- (b) a local revenue account for money from local revenues;

- (c) a trust account if Tzeachten has money held in trust;
- (d) a land and resources account for money from revenues from Tzeachten Lands under Land Code; and
- (e) a tangible capital asset reserve account for money set aside for purposes of section 85.

(3) Tzeachten may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the Tzeachten's financial assets.

### **Accounts Management**

**33.**(1) The Finance Director must ensure the accounting of all money received by Tzeachten.

(2) The Finance Director:

(a) must ensure the deposit of all money received by the Tzeachten as soon as practicable into the appropriate accounts described in section 32; and

(b) must ensure that money from an account described in section 32 is only expended for the purpose for which the account was established and is otherwise authorized or permitted under this Law.

### ***Division 3 – Expenditures***

#### **Prohibited Expenditures**

**34.**(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

#### **Prohibited Agreements**

**35.** Tzeachten must not enter into an agreement or undertaking that requires Tzeachten to expend money that is not authorized by or that contravenes this Law.

#### **No Expenditure Without Appropriation**

**36.**(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

#### **Emergency Expenditures**

**37.**(1) The General Manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another Tzeachten law.

(2) Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the General Manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

### **Appropriations**

**38.**(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by Tzeachten in relation to an appropriation must not exceed the amount specified in the budget for Tzeachten for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

### **Payments after Fiscal Year-end**

**39.**(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

- (a) charged against a suitable appropriation for the following fiscal year; and
- (b) reported in the financial statements for the fiscal year in which the liability was incurred.

### **Requisitions for Payment**

**40.**(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The General Manager, or the Finance Director under written authorization from the General Manager, must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The Tax Administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the General Manager or Finance Director may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

### **Form of Payment**

**41.** Payments by Tzeachten may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 40(8) to (10).

### *Division 4 – General Matters*

### **Advances**

**42.(1)** The General Manager or the Finance Director may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The Tax Administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.



### **Holdbacks**

**43.** If Tzeachten withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

### **Deposit Money**

**44.(1)** Money received by Tzeachten as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

- (a) the agreement under which the deposit has been paid; and
- (b) in the absence of any provisions respecting that matter, any policy or directions of Council.

(2) Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

### **Interest**

**45.(1)** All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

- (2) All interest earned on
- (a) a trust account must be retained in that account;
  - (b) the local revenue account must be retained in that account; and
  - (c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, Tzeachten may charge interest at a rate set from time to time by the Council on any debts or payments owed to the Tzeachten that are overdue.

### **Refunds**

**46.(1)** Money received by Tzeachten that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) Council must establish policies and procedures respecting the refund of money under subsection (1).

### **Write Off of Debts**

- 47.** All or part of a debt or obligation owed to Tzeachten may be written off
- (a) if approved by Council; or
  - (b) if done under the authority of a policy or direction of Council.

### **Extinguishment of Debts**

**48.** All or part of a debt or obligation owed to Tzeachten may be forgiven only

- (a) if approved by Council; or
- (b) if done under the authority of a policy or direction of Council.

### **Year-end Surplus**

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

### ***Division 5 – Borrowing***

#### **Limitations on Borrowing**

50.(1) Except as specifically authorized in this Law or in a local revenue law, Tzeachten must not borrow money or grant security.

(2) Subject to this Law, if Tzeachten is authorized in this Law to borrow money or grant security, the Council may authorize the General Manager to borrow money or grant security in the name of Tzeachten

- (a) as specifically approved by Council; or
- (b) in accordance with the policies, procedures or directions made by Council.

#### **Borrowing for Ordinary Operations**

51.(1) Tzeachten may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) Tzeachten may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount and on terms and conditions that the Council approves.

(3) Tzeachten may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the Tzeachten.

#### **Financial Agreements**

52.(1) Tzeachten may enter into the following agreements in the name of Tzeachten:

- (a) for the purpose of efficient management of Tzeachten's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of Tzeachten's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by Council, the General Manager may enter into any agreements referred to in subsection (1) on behalf of Tzeachten.

### **Borrowing for Authorized Expenditures**

**53.(1)** If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the General Manager or the Finance Director recommends that money be borrowed to ensure that the general account is sufficient for these purposes, Tzeachten may borrow an amount not exceeding a maximum amount specified by Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

### **Borrowing Member Requirements**

**54.(1)** This section applies to a borrowing member.

(2) Tzeachten may only secure long-term financing secured by property tax revenues from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(3) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

### **Borrowing for New Capital Projects**

**55.(1)** Council must establish policies or procedures or give directions respecting the means by which members of Tzeachten must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2) (new construction of the Tzeachten's tangible capital assets).

(2) Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

(3) Members of Tzeachten may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

### **Borrowing for Repayment of Debts**

**56.** Subject to this Law and a local revenue law, Tzeachten may borrow money that is required for the repayment or refinancing of any debt of Tzeachten, other than a debt in relation to money borrowed under subsection 53(1) or a debt owed to the First Nations Finance Authority.

**Use of Borrowed Money**

**57.**(1) Subject to this section and any local revenue law, money borrowed by Tzeachten for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by Tzeachten and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

**Execution of Security Documents**

**58.**(1) Subject to subsection (2), a security granted by Tzeachten must be signed by a councilor designated by Council and by the General Manager.

(2) A security granted by Tzeachten in respect of local revenues must be signed by a councilor designated by Council and by the General Manager after notification of the Tax Administrator.

**Operational Controls**

**59.** Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of Tzeachten's operations.

***Division 6 – Risk Management*****Limitation on Business Activity**

**60.**(1) Subject to subsections (2) and (3), Tzeachten must not

- (a) carry on business as a proprietor;
- (b) acquire an interest in a partnership as a general partner; or
- (c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) Tzeachten may carry on a business that

- (a) is ancillary or incidental to the provision of programs or services or other functions of Tzeachten governance; or
- (b) derives income from the granting of a lease or licence of or is in respect of
- (c) an interest in, or natural resources on or under, Tzeachten Lands or lands owned in fee simple by or in trust for Tzeachten, or
- (d) any other property of Tzeachten.

(3) Tzeachten may carry on business activities for the primary purpose of profit if the Council determines that the business activities

- (a) do not result in a material liability for Tzeachten; or

(b) do not otherwise expose Tzeachten's financial assets, property or resources to significant risk.

(4) Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

### **Guarantees and Indemnities**

**61.**(1) Tzeachten must not give a guarantee unless Council has considered the report of the Finance Director under subsection (2).

(2) Before Council authorizes a guarantee under subsection (1), the Finance Director must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of Tzeachten to honour the guarantee should it be required to do so.

(3) Tzeachten must not give an indemnity unless it is

(a) authorized under section 103;

(b) necessary and incidental to and included in another agreement to which the Tzeachten is a party; or

(c) in relation to a security granted by Tzeachten that is authorized under this Law or another Tzeachten law.

(4) Subject to a resolution described in section 103, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of Tzeachten and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by Tzeachten.

### **Authority to Invest**

**62.**(1) Except as specifically authorized in this Law or another Tzeachten law, Tzeachten must not invest Tzeachten's financial assets.

(2) If Tzeachten is authorized in this Law to invest Tzeachten's financial assets, Council may authorize the Finance Director to invest Tzeachten's financial assets

(a) as specifically approved by Council; or

(b) in accordance with the policies, procedures or directions made by Council.

### Approved Investments

**63.**(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by Tzeachten in one or more of the following:

- (a) securities issued or guaranteed by Canada, a province or the United States of America;
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;
- (c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;
- (d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;
- (e) any class of investments permitted under an Act of a province relating to trustees; or
- (f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by Tzeachten as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of Tzeachten Lands are located.

(3) If Tzeachten has established an investment account under section 32, Tzeachten may invest money in that account in

- (a) a company that is incorporated under the laws of Canada or of a province or territory and in which Tzeachten is a shareholder;
- (b) a trust in which Tzeachten is a beneficiary;
- (c) a limited partnership in which Tzeachten is a partner; or
- (d) a member investment program described in section 64.

(4) Despite any other provision in this section, government transfer funds and local revenue funds may only be invested in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority.

### Permitted Investments in Tzeachten Member Activities

**64.**(1) Tzeachten may only make a loan to a Tzeachten member or to an entity in which a Tzeachten member has an interest if the loan is made from a program of Tzeachten that has been approved by Council and that meets the requirements of this section.

(2) Before Council establishes a program under this section, the Finance Director must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all Tzeachten members;

(b) the terms and conditions of the program must be published and accessible to all Tzeachten members;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) Council must make policies or procedures or give directions for the operation of the program referred to in this section.

#### **Administration of Investments and Loans**

**65.**(1) If Tzeachten is authorized to make an investment or loan under this Law, the Finance Director may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If Tzeachten is authorized to make a loan under this Law, Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

#### **Risk Assessment and Management**

**66.**(1) Annually, and more often if necessary, the General Manager must identify and assess any significant risks to Tzeachten's financial assets, Tzeachten's tangible capital assets as defined in Part V and the operations of Tzeachten.

(2) Annually, and more often if necessary, the General Manager must report to the Finance and Audit Committee and to Council on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

#### **Insurance**

**67.**(1) Council must ensure that Tzeachten procures and maintains in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of Tzeachten.

(2) Council may purchase and maintain appropriate directors' liability insurance or other insurance for the protection of councilors, managers, and committee members against any liability arising from present or past work with Tzeachten.

### *Division 7 – Financial Reporting*

#### **GAAP**

**68.** All Tzeachten accounting practices must comply with GAAP.

#### **Monthly Financial Information**

**69.**(1) At the end of each month the Finance Director must prepare financial information respecting Tzeachten's financial affairs in the form and with the content approved by Council on the recommendation of the Finance and Audit Committee.

(2) The Finance Director must provide the financial information in subsection (1) to Council, the Finance and Audit Committee, and the General Manager not more than forty-five (45) days following the end of the month for which the information was prepared.

#### **Quarterly Financial Statements**

**70.**(1) At the end of each quarter of the fiscal year the Finance Director must prepare financial statements for Tzeachten for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The Finance Director must provide the quarterly financial statements in subsection (1) to Council, the Finance and Audit Committee, and the General Manager not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

- (a) reviewed by the Finance and Audit Committee; and
- (b) reviewed and approved by the Council.

#### **Annual Financial Statements**

**71.**(1) At the end of each fiscal year the Finance Director must prepare the annual financial statements of Tzeachten for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

- (a) the financial information of Tzeachten and its affiliated entities for the fiscal year;



- (b) the financial information for the local revenue account that is required to meet the Board standards respecting audit of the local revenue account; and
  - (c) the revenue categories for Tzeachten Lands referred to in subsection 26(2).
- (4) The annual financial statements must include the following special purpose reports:
- (a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;
  - (b) a report setting out the information required in section 10 (Reporting of remuneration, expenses and contracts for councilors and dependents);
  - (c) a report setting out all debts or obligations forgiven by Tzeachten;
  - (d) a report setting out the information required in paragraph 64(3)(c) (Loans to members under programs);
  - (e) a separate report setting out Tzeachten moneys from Tzeachten Lands, that includes a sub-category respecting revenues from natural resources obtained from Tzeachten Lands; and
  - (f) any other report required under the Act or an agreement.
- (5) The Finance Director must provide draft annual financial statements to the General Manager, the Finance and Audit Committee and Council for review within forty-five (45) days following the end of the fiscal year for which they were prepared.
- (6) The Finance and Audit Committee must provide any comments on the draft annual financial statements to the Council within sixty (60) days following the end of the fiscal year for which they were prepared.

### **Audit Requirements**

- 72.(1)** The annual financial statements of Tzeachten must be audited by the auditor.
- (2) The auditor must conduct the audit of the annual financial statements in accordance with Canadian Auditing Standards established by the Canadian Institute of Chartered Accountants.
- (3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.
- (4) When conducting the audit, the auditor must provide
- (a) an audit opinion of the annual financial statements; and
  - (b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

**Appointment of Auditor**

**73.**(1) Tzeachten must appoint an auditor for each fiscal year to hold office until the later of

- (a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or
- (b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter recommended by the Finance and Audit Committee and approved by Council and must include the auditor's obligation to confirm that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards.

(3) To be eligible for appointment as the auditor of Tzeachten, an auditor must

- (a) be independent of Tzeachten, its affiliated entities, councilors and managers and members; and
- (b) be a public accounting firm or public accountant
  - (i) in good standing with the Canadian Institute of Chartered Accountants or the Certified General Accountants Association of Canada and their respective counterparts in the province of British Columbia; and
  - (ii) licensed or otherwise authorized to practice public accounting in the province of British Columbia.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

- (a) advise Tzeachten Council in writing of the circumstances; and
- (b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

**Auditor's Authority**

**74.**(1) To conduct an audit of Tzeachten's annual financial statements, the auditor must be given access to:

- (a) all records of Tzeachten for examination or inspection and given copies of these records on request; and
- (b) any councilor, manager, employee, contractor or agent of Tzeachten to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

- (a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of Tzeachten as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice and provided the agenda for every meeting of the Finance and Audit Committee.

(4) The auditor may request to attend any scheduled Committee meeting or portion of a meeting and the Committee must review and respond to any such requests.

(5) At a minimum, the auditor must be invited to attend and participate in all Finance and Audit Committee meetings at which the Committee is considering matters relating to the annual audit, including the annual financial statements and the audit report.

(6) Subject to reasonable exceptions (such as a meeting to discuss the retention or dismissal of an auditor), the auditor must be invited to attend and to speak at all Council meetings at which Council is considering matters relating to the annual audit, including the annual financial statements and the audit report.

(7) The auditor must be invited to attend and to speak at any meeting between Council and Tzeachten members that concerns the auditor as auditor of Tzeachten.

(8) The auditor may contact the Chair of the Committee or Council to request a meeting with the Finance and Audit Committee to discuss any subject that concerns the Tzeachten audit.

### **Review of Audited Annual Financial Statements**

**75.(1)** The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the fiscal year-end for which the statements were prepared.

### **Access to Annual Financial Statements**

**76.(1)** Before the annual financial statements may be published or distributed, they must

(a) be approved by Council;

(b) be signed by

(i) the Chief of Tzeachten,

(ii) the chair of the Finance and Audit Committee, and

(iii) the Finance Director; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for viewing by Tzeachten members at the principal administrative offices of Tzeachten during normal business hours.

(3) The audit report relating to the local revenue account must be available for viewing by any person referred to in subsection 14(2) of the Act at Tzeachten's principal administrative offices during normal business hours.

### **Annual Report**

**77.(1)** Not later than one hundred and twenty (120) days after the end of each fiscal year, Council must prepare an annual report on the operations and financial performance of Tzeachten for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

- (a) a description of Tzeachten's services and operations;
- (b) a progress report on any established Tzeachten financial objectives and performance measures; and
- (c) the audited annual financial statements of Tzeachten for the previous fiscal year, including special purpose reports.

(3) The annual report referred to in subsection (1) must

- (a) be made available to Tzeachten members for viewing at the principal Tzeachten administration office; and
- (b) be provided to the Board and the First Nations Finance Authority.

### ***Division 8 – Information and Information Technology***

#### **Ownership of Records**

**78.(1)** All records that are produced by or on behalf of Tzeachten or kept, used or received by any person on behalf of Tzeachten are the property of Tzeachten.

(2) The Council must establish policies or procedures to ensure that the records referred to in subsection (1) remain the property of Tzeachten.

#### **Operations Manual**

**79.(1)** The General Manager must ensure that Tzeachten prepares and maintains a current operations manual respecting every element of Tzeachten's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councilors, members of the Finance and Audit Committee and all other Council committees and managers and employees of Tzeachten.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of Tzeachten, that part of the operations manual must be made available to the contractor or agent.

### **Record Keeping and Maintenance**

**80.(1)** The General Manager must ensure that Tzeachten prepares, maintains, stores and keeps secure all of Tzeachten's records that are required under this Law or any other applicable law.

(2) Tzeachten's records may not be destroyed or disposed of except as permitted and in accordance with the policies, procedures or directions of the Council.

(3) All financial records must be stored for at least seven (7) years after they were created.

(4) Council must establish policies and procedures or give directions respecting access of any persons to Tzeachten's records.

### **Local Revenue Account Records**

**81.(1)** The General Manager must ensure the preparation, maintenance, storage and security of all records respecting Tzeachten's local revenue system, including all records referred to in section 5 of the Local Revenue Management Implementation Regulations and must ensure the Tax Administrator has access to these records.

(2) The General Manager, or under the direction the General Manager, the Tax Administrator, must ensure that the records referred to in subsection (1) are sufficiently organized and accessible to allow easy access if any inspections or review of the records is required.

### **Confidentiality of Information**

**82.(1)** No person may be given access to Tzeachten's records containing confidential information except as permitted by and in accordance with the policies, procedures and directions of Council.

(2) All persons who have access to Tzeachten's records must comply with all policies, procedures or directions of Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

### **Information Technology**

**83.** Council must establish policies or procedures or give directions respecting information technology used by Tzeachten in its operations to ensure the integrity of Tzeachten's financial administration system and its database.

## **PART V CAPITAL PROJECTS**

### **Definitions**

**84.** In this Part:

“capital project” means the construction, rehabilitation or replacement of Tzeachten's tangible capital assets and any other major capital projects in which Tzeachten or its affiliated entities are investors;

“Tzeachten’s tangible capital assets” means all non-financial assets of Tzeachten having physical substance that

- (a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (b) have useful economic lives extending beyond an accounting period,
- (c) are to be used on a continuing basis, and
- (d) are not for sale in the ordinary course of operations;

“life-cycle management program” means the program of inspection, review and planning for management of Tzeachten’s tangible capital assets as described in section 88;

“rehabilitation” includes alteration, extension and renovation but does not include routine maintenance;

“replacement” includes substitution, in whole or in part, with another of Tzeachten’s tangible capital assets.

### **Council General Duties**

**85.** Council must take reasonable steps to ensure that

- (a) Tzeachten’s tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;
- (b) the rehabilitation or replacement of Tzeachten’s tangible capital assets is in accordance with a life-cycle management program described in this Part; and
- (c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of Tzeachten Lands are located.

### **Tangible Capital Assets Reserve Fund**

**86.** Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

### **Reports on Capital Projects**

**87.** At each Finance and Audit Committee meeting, the General Manager must report on the following subjects:

- (a) year to date borrowings, loans and payments in respect of each capital project;
- (b) the status of a capital project, including
  - (i) a comparison of expenditures to date with the project budget,

- (ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and
  - (iii) the manner in which a problem identified in subsection (ii) has been or will be addressed; and
- (c) steps taken to ensure compliance with section 90 for every capital project.

### **Life-cycle Management Program**

**88.**(1) The General Manager must establish and keep current a register of all Tzeachten's tangible capital assets that identifies each of these assets and includes the following information:

- (a) location and purpose of the asset;
- (b) ownership and restrictions over ownership of the asset;
- (c) year of acquisition;
- (d) last inspection date of the asset;
- (e) expected life of the asset at the time of acquisition;
- (f) assessment of condition of the asset and its remaining useful life;
- (g) estimated residual value of the asset;
- (h) insurance coverage for the asset; and
- (i) any other information required by Council.

(2) On or before November 30 of each year, the General Manager must arrange for the inspection and review of the state of each of Tzeachten's tangible capital assets to establish or update information respecting the following matters:

- (a) its present use;
- (b) its condition and state of repair;
- (c) its suitability for its present use;
- (d) its estimated remaining life;
- (e) its estimated replacement cost;
- (f) estimated dates and costs of its required future rehabilitation;
- (g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;
- (h) maintenance records for all periods up to the date of inspection; and
- (i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the Finance Director must prepare the following:

- (a) a schedule of annual routine maintenance, other than rehabilitation, for each of Tzeachten's tangible capital assets for the next fiscal year;
- (b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of Tzeachten's tangible capital assets;
- (c) the proposed budget for rehabilitation of Tzeachten's tangible capital assets for the next fiscal year, setting out
  - (i) each proposed rehabilitation project and its schedule,
  - (ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and
  - (iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and
- (d) the proposed budget for replacement of Tzeachten's tangible capital assets for the next fiscal year setting out
  - (i) each proposed replacement project and its schedule,
  - (ii) the description of each asset to be replaced,
  - (iii) the estimated cost, including contingencies, of each proposed replacement project, and
  - (iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

### **Review by Finance and Audit Committee**

**89.(1)** On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

- (a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;
- (b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and
- (c) to determine whether any significant savings might be affected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of Tzeachten's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.



### **Capital Projects – Contracts and Tenders**

**90.**(1) Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

- (a) project planning, design, engineering, safety and environmental requirements;
- (b) project costing, budgeting, financing and approval;
- (c) project and contractor bidding requirements;
- (d) tender, contract form and contract acceptance;
- (e) course of construction insurance;
- (f) project performance guarantees and bonding;
- (g) project control, including contract management; and
- (h) holdbacks, work approvals, payment and audit procedures.

(2) All Tzeachten capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

### **Capital Project Consultants**

**91.** The General Manager may retain the services of a professional engineer or other consultant to assist the General Manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

### **Policy for Information or Involvement of Members**

**92.** Council must establish policies or procedures or give directions for

- (a) the provision of information to Tzeachten members respecting capital projects; or
- (b) the involvement of Tzeachten members in consideration of capital projects.

## **PART VI**

### **BORROWING MEMBER REQUIREMENTS**

#### **Application**

**93.** This Part applies to Tzeachten if it is a borrowing member as defined in the Act.

#### **Compliance with Standards**

**94.**(1) The Tzeachten must comply with all the applicable Board standards.

(2) If the Council becomes aware that the Tzeachten is not complying with a Board standard referred to in subsection (1), Council must as soon as practicable take the required actions to bring Tzeachten into compliance with the Board standard.

## PART VII

### LAND MANAGEMENT

#### Application

95. This Part applies to Tzeachten in relation to the Land Code under the *First Nations Land Management Act*.

#### Obligations

96.(1) Tzeachten must comply with the *First Nations Land Management Act* and any land code made by Tzeachten as required or permitted under that Act.

(2) Council must establish and implement a policy that provides a method consistent with the requirements of the Tzeachten's Land Code for being accountable to members of Tzeachten for the management of Tzeachten Lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

## PART VIII

### OIL AND GAS AND MONEYS MANAGEMENT

#### Application

97. This section applies to Tzeachten if it has a financial code under the *First Nations Oil and Gas and Moneys Management Act*.

#### Obligations

98. Tzeachten must comply with the *First Nations Oil and Gas and Moneys Management Act* and any financial code made by Tzeachten as required or permitted under that Act.

## PART IX

### MISCELLANEOUS

#### Reports of Breaches and Financial Irregularities, etc.

99.(1) Subject to subsections (2) and (3), if any person has reason to believe that

- (a) an expenditure, liability or other transaction of Tzeachten is not authorized by or under this Law or another Tzeachten law,
- (b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of Tzeachten,
- (c) a provision of this Law has been contravened, or
- (d) a person has failed to comply with Schedule "A",

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councilor becomes aware of any circumstances described under subsection (1), the councilor must report them to the chair of the Finance and Audit Committee.

(3) If a manager, employee, contractor or agent of Tzeachten becomes aware of any circumstances described under subsection (1), the manager, employee, contractor or agent, as the case may be, must report them to the General Manager and the chair of the Finance and Audit Committee.

### **Inquiry into Report**

**100.**(1) If a report is made to the General Manager under subsection 99(3), the General Manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 99, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

### **Protection of Parties**

**101.**(1) All reasonable steps must be taken by the General Manager, the members of the Finance and Audit Committee and Council to ensure that the identity of the person who makes a report under section 99 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 99 must not be subjected to any form of reprisal by the Tzeachten or by a councilor, manager, employee, contractor or agent of the Tzeachten as a result of making that report.

(3) Council, the General Manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 99 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 99; and

(c) concerning the fair treatment of a person against whom a report has been made under section 99.

### **Liability for Improper Use of Money**

**102.**(1) A councilor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or Tzeachten's local revenue law is personally liable to the Tzeachten for that amount.

(2) Subsection (1) does not apply if the councilor relied on information provided by a Tzeachten manager or employee and the manager or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to Tzeachten under subsection (1) may be recovered for Tzeachten by Tzeachten, a member of Tzeachten or a person who holds a security under a borrowing made by Tzeachten.

(4) It is a good defence to any action brought against a manager or employee of the Tzeachten for unauthorized expenditure, investment or use of Tzeachten's financial assets if it is proved that the manager or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

### **Indemnification against Proceedings**

**103.(1)** In this section:

“indemnify” means to pay amounts required or incurred

(a) to defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) to satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

“Tzeachten official” means a current or former councilor, manager or employee of Tzeachten.

(2) Subject to subsection (3), Council may by resolution indemnify or provide for the indemnification of a named Tzeachten official, a category of Tzeachten official or all Tzeachten officials in accordance with the terms specified in the resolution.

(3) Council may not pay a fine that is imposed as a result of a Tzeachten official's conviction for an offence unless the offence is a strict or absolute liability offence.

### **Periodic Review of Law**

**104.(1)** On a regular, periodic basis established by a policy of Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the Tzeachten; and

(b) to identify and recommend to Council any amendments to this Law that may better serve this objective.

(2) Council must establish policies or procedures or give directions for

(a) the provision of information to Tzeachten members respecting any proposed amendment of this Law; or

(b) the involvement of Tzeachten members in consideration of an amendment to this Law.

(3) Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Tzeachten members may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

### **Provision of Law to First Nations Finance Authority**

**105.** As soon as practicable after the Board approves this Law, Council must provide a copy of the Law to the First Nations Finance Authority.

### **Coming into Force**

**106.(1)** The following provisions of this Law come into force on the day after the date this Law is approved by the Board under section 9 of the Act:

(a) sections 1 to 8; subsection 9(1) and (3); sections 11 to 14; paragraphs 16(a) to (e); section 17; subsections 18(1) and (2); subsection 19(1) and (3); section 20; subsection 22(1) and (2); subsection 23(1), (2)(a) to (c), (3) and (4); sections 24 and 26; subsection 27(1) and (3) to (6); sections 29 and 30; subsections 32(1) to (3); sections 68 to 78, 81, 82 and 95; subsection 96(1); sections 99-101; sections 105 to 106 and Schedule “A”.

(2) Subject to subsection (1), this Law comes into force on the third anniversary of the date set out in subsection (1).

BE IT KNOWN that this Law entitled the *Tzeachten Financial Administration Law, 2011* is hereby enacted by a quorum of Council at a duly convened Council of the Tzeachten First Nation held on  [October 20th] , 2011.

A quorum consists of 3 Council Members

\_\_\_\_\_  
Chief Glenda Campbell

\_\_\_\_\_  
[Lawrence Roberts ]

Councilor Lawrence Roberts

\_\_\_\_\_  
[Cathy Hall]

Councilor Cathy Hall

\_\_\_\_\_  
[Melanie Williams]

Councilor Melanie Williams

\_\_\_\_\_  
[Anthony Malloway]

Councilor Anthony Malloway

**SCHEDULE “A”**

## Avoiding And Mitigating Conflicts Of Interest

**PART I****INTERPRETATION****Interpretation**

1.(1) In this Schedule, “this Law” means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meaning as in this Law.

(3) Sections 3 (Interpretation) and 5 (Calculation of time) of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

**Definition of Conflict of Interest**

2.(1) An individual has a “conflict of interest” when the individual makes a decision or performs a duty or function and at the same time knows or ought reasonably to have known that there is an opportunity to benefit the individual’s private interests.

(2) An individual has an “apparent conflict of interest” if a reasonably well-informed person would perceive that the individual’s ability to make a decision or perform a duty or function would obviously be affected by the individual’s private interests.

(3) An individual’s “private interests” means the individual’s personal and business interests and includes the personal and business interests of

- (a) the individual’s spouse;
- (b) the individual’s girlfriend, boyfriend or partner;
- (c) a person under the age of eighteen (18) years in respect of whom the individual or the individual’s spouse is a parent or acting in a parental capacity;
- (d) a person in respect of whom the individual or the individual’s spouse is acting as guardian;
- (e) a person, other than an employee, who is financially dependent upon the individual or the individual’s spouse or on whom the individual is financially dependent; and/ or
- (f) a business or entity in which the individual or the individual in combination with any other person described in this subsection has a significant interest.

(4) An individual's "private interests" may include the personal or business interests of the individual's siblings, parents or other members of their immediate family if:

(a) there is any significant influence over the individual by the immediate family member; or

(b) if there is any potential benefit to the individual arising from decisions made involving the interests of the immediate family member.

(5) Despite subsections (1) to (5), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of Tzeachten members (for example, a decision about a distribution or benefit to all Tzeachten members); or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in making a decision or in performing a duty or function.

## **PART II APPLICATION**

### **Application**

3.(1) This Schedule, and specifically Part VI, applies to all Tzeachten Councilors, committee members, employees, contractors and agents as set out in the specific sections below.

(2) Part III of this Schedule applies specifically to Councilors and Committee members.

(3) Part IV of this Schedule applies specifically to employees, including managers.

(4) Part V of this Schedule applies specifically to contractors and agents.

## **PART III COUNCILORS AND COMMITTEE MEMBERS**

4. This Part applies to all Tzeachten councilors including when they are acting as members of the Finance and Audit Committee.

### **General Obligations to Avoid Conflict of Interest**

5.(1) Councilors and Finance and Audit Committee members must act honestly and in good faith and in the best interests of Tzeachten.

(2) Councilors and Finance and Audit Committee members must avoid circumstances that could result in them having a conflict of interest or an apparent conflict of interest.

(3) Councilors and Finance and Audit Committee members must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

### **Disclosure of Interests**

6.(1) In subsection (2)(c) below “real property” means any real property in a Tzeachten Reserve and includes an interest in a Tzeachten reserve held under a certificate of possession under the *Indian Act* or the Tzeachten Land Code.

(2) All councilors must file a written disclosure of the following information with Tzeachten’s General Manager:

- (a) the names of the councilor’s spouse and any persons or entities referred to in subsection 2(2) of this Schedule;
- (b) the employer of the councilor and the councilor’s spouse; and
- (c) real property, including Certificates of Possession, held by the councilor’s spouse on a Tzeachten Reserve.

(3) All councilors must file a written disclosure under subsection (2) on the following occasions:

- (a) within thirty (30) days of being elected to the Council;
- (b) as soon as practical after a material change in the information previously disclosed; and
- (c) on April 15 of each year that the councilor holds office.

(4) The General Manager must establish and maintain a register of all information disclosed by a councilor under this section and section 7.

(5) On request by a member of the Tzeachten or any person engaged in any aspect of the financial administration of Tzeachten, the General Manager must permit that member or person to view the register referred to in subsection (4).

### **Procedure for Addressing Conflict of Interest**

7.(1) As soon as a councilor or Finance and Audit Committee member becomes aware of circumstances in which they have a conflict of interest or an apparent conflict of interest, they must disclose the circumstances of the potential conflict of interest to the Chair of the Finance and Audit Committee and at the next Council meeting or Finance and Audit Committee meeting.

(2) As soon as practicable after receiving a disclosure of an actual or apparent conflict of interest, the Finance and Audit Committee must make recommendations to Council and Council must determine:



- (a) whether or not the situation is a conflict of interest; and
- (b) if it is a conflict of interest, what must be done to avoid or mitigate the situation.

(3) Until a determination is made under subsection (2), Councilors and Committee members must leave any part of a Council or Committee meeting where the circumstances in which they have an actual or apparent conflict of interest are being discussed or voted on.

(4) The minutes of a Council or Committee meeting must record the disclosure under subsection (1) and note the councilor's or Committee member's absence from the meeting when the circumstances in which they have an actual or apparent conflict of interest were being discussed or voted on.

(5) Except in accordance with a determination made under subsection (2)(b), a councilor or Committee member must not take part in any discussions or vote on any decision respecting the circumstances in which they have an actual or apparent conflict of interest.

(6) A councilor or Committee member must not influence or attempt to influence in any way before, during or after a Council or Committee meeting, any discussion or vote on any decision respecting the circumstances in which they have an actual or apparent conflict of interest.

### **Procedure for Undisclosed Conflict of Interest**

**8.(1)** If a councilor or Finance and Audit Committee member has reason to believe that another councilor or Committee member has an undisclosed conflict of interest or an apparent conflict of interest in respect of a matter before Council or the Committee, the councilor or Committee member:

- (a) may request clarification of the circumstances at the next Council or Committee meeting; and
- (b) must report the matter to the Chair of the Finance and Audit Committee as per subsection 99(2) of the Law.

(2) If a councilor or Committee member is alleged to have an actual or apparent conflict of interest but that councilor does not agree, Council or the Committee must determine whether there is an actual or apparent conflict of interest before Council or the Committee considers the matter referred to in subsection (1).

(3) The minutes of the Council or Committee meeting must record any determination made by Council or the Committee under subsection (2).

(4) If Council or the Committee determines under subsection (2) that there is an actual or apparent conflict of interest, the councilor or Committee member must comply with section 7.

## PART IV EMPLOYEES

### Application

9. This Part applies to all Tzeachten employees including managers.

### General Obligations

10.(1) In the performance of their duties and functions and in relation to Tzeachten, all individuals described in s. 9 must:

- (a) act honestly and in good faith and in the best interests of Tzeachten;
- (b) avoid circumstances that could result in them having a conflict of interest or an apparent conflict of interest; and
- (c) avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(2) The General Manager must ensure that every employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

### Disclosure of Conflict of Interest

11.(1) If an employee believes he or she has a conflict of interest, they must

- (a) disclose the circumstances in writing as soon as practical to the General Manager or, in the case of the General Manager, to Council; and
- (b) refrain from participating in any meeting, discussion, administrative processes, or recommendation respecting the circumstances of the conflict of interest until advised by the General Manager or Council, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

(2) As soon as practicable after receiving a disclosure of an actual or apparent conflict of interest, the General Manager or — in the case of the General Manager, Council — must determine:

- (a) whether or not the situation is a conflict of interest; and
- (b) if it is a conflict of interest, what must be done to avoid or mitigate the situation.

(3) The General Manager or — in the case of the General Manager, Council — must record in the personnel file of the employee any disclosure made under subsection (1) and any determination by Council under subsection (2).

(4) Except in accordance with a determination made under subsection (2)(b), an employee must not take part in any meeting, discussion, administrative processes, or

recommendation where the circumstances in which they have an actual or apparent conflict of interest are being discussed or reviewed.

(5) An employee must not influence or attempt to influence in any way any meeting, discussion, administrative processes, or recommendation respecting the circumstances in which they have an actual or apparent conflict of interest.

### **Procedure for Undisclosed Conflict of Interest**

**12.**(1) If the General Manager or—in the case of the General Manager, Council—becomes aware that an employee has an undisclosed conflict of interest or an apparent conflict of interest in respect of a matter, the General Manager or—in the case of the General Manager, Council:

- (a) may request clarification of the circumstances; and
- (b) must report the matter to the Chair of the Finance and Audit Committee as per subsection 99(3) of the Law.

(2) If an employee is alleged to have an actual or apparent conflict of interest but that individual does not agree, the General Manager — or in the case of the General Manager, a councilor — must make a recommendation to the chair of the Finance and Audit Committee and to Council, and Council must determine:

- (a) whether or not the situation is a conflict of interest; and
- (b) if it is a conflict of interest, what must be done to avoid or mitigate the situation,

and must provide a copy of this determination to the Chair of the Finance and Audit Committee.

(3) If Council determines under subsection (2) that there is an actual or apparent conflict of interest,

- (a) the General Manager must record the determination as per subsection 11(3), and
- (b) the employee must comply with section 7.

### **Outside Employment and Business Interests**

**13.**(1) If an employee or committee member is permitted under their terms of employment or appointment to have outside employment or business interests, the employee or committee member must disclose these employment or business interests in writing to the General Manager or — in the case of the General Manager or committee member —, to Council and the Chair of the committee.

(2) Employees and committee members must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

## PART V

### CONTRACTORS AND AGENTS

#### **Application**

**14.(1)** This Part applies to all contractors and agents of Tzeachten, other than a person who has an employment contract with Tzeachten.

(2) In this Part, a reference to a contractor or agent includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with Tzeachten.

#### **Contractor Acting as Employee**

**15.** If a contractor is retained to exercise the powers or perform the duties or functions of an employee, the contractor must comply with Part IV of this Schedule as if the contractor were an employee of Tzeachten.

#### **General Obligations**

**16.(1)** A contractor or agent must act at all times with integrity and honesty

(a) in its dealings with Tzeachten; and

(b) in its dealing with any third party when the contractor or agent is representing or acting on behalf of Tzeachten.

(2) A contractor or agent must not attempt to obtain preferential treatment from Tzeachten by offering gifts or benefits that a councilor, committee member, or employee is prohibited from accepting under this Schedule.

(3) A contractor or agent must ensure that every employee or agent who is engaged to perform duties or functions under the contract with Tzeachten is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

#### **Business Opportunities**

**17.** A contractor or agent must not take advantage of a business or investment opportunity being considered by Tzeachten and which they becomes aware of while performing services for Tzeachten unless Tzeachten has determined not to pursue the opportunity.

## PART VI

### GENERAL (CONFIDENTIAL INFORMATION, GIFTS, AND USE OF SERVICES)

#### **Confidential Information**

**18.** All present and past Councilors, employees, committee members, contractors and agents must

- (a) keep confidential all confidential information that they receive while performing their duties or functions for Tzeachten;
- (b) only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to them; and
- (c) not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit their own private interests or those of relatives, friends or associates.

### **Gifts and Benefits**

**19.**(1) A Councilor, employee, committee member, contractor, agent, or a person referred to in paragraphs 2(3)(a) to (f) of this Schedule in relation to a councilor, must not accept a gift or benefit that might reasonably be seen to influence their decision-making or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

- (a) would be considered within
  - (i) normal protocol exchanges or cultural or social obligations associated with the councilor's office;
  - (ii) normal exchanges common to business relationships; or
  - (iii) normal exchanges common at cultural or community events;
- (b) is of nominal value; or
- (c) is given by a close friend or relative as an element of that relationship.

### **Tzeachten Property and Services**

**20.** If a Councilor, employee, committee member, contractor or agent has been provided the use of any property or services of Tzeachten in order to perform services for Tzeachten, they must not use the property or services for personal benefit for themselves or their families.

## **PART VII CONSEQUENCES**

**21.** If an employee, contractor or agent breaches this Schedule, in addition to any other legal, criminal or civil remedies, the General Manager may, at his or her sole discretion, impose any or all of the consequences set out in section 23 of the Law.

**22.** If the General Manager or a member of the Finance and Audit Committee who is not a councilor breaches this Schedule, in addition to any other legal, criminal or civil remedies, Council may, at its sole discretion, impose any or all of the consequences set out in section 23 of the Law.

**TZEACHTEN FIRST NATION  
PROPERTY TAXATION AMENDMENT LAW, 2012**

[Effective February 10, 2012]

**WHEREAS:**

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act* (the “Act”), the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Tzeachten First Nation has applied to become a borrowing member of the First Nations Finance Authority in order to access more favourable rates for borrowing to carry out infrastructure projects on Tzeachten First Nation reserve lands;

C. Subsection 5(6) of the Act requires that the property taxation law of a borrowing member contain a requirement to recover amounts payable under paragraph 84(5)(b) of the Act; and

D. The Council of the Tzeachten First Nation has requested an exemption under subsections 6(2) and 8(2) of the Act from the Commission,

NOW THEREFORE the Council of the Tzeachten First Nation, at a duly convened meeting, enacts as follows:

**Citation**

1. This Law may be cited as the *Tzeachten First Nation Property Taxation Amendment Law, 2012*.

**Special Levy Provision Added**

2. The *Tzeachten First Nation Property Taxation Law, 2010* is hereby amended by adding the following new section:

**“Special Levy**

**27.1** If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, Council must make or amend such property taxation laws as necessary in order to recover the amount payable.”

**Force and Effect**

3. This Law comes into force and effect the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of February, 2012, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of 3 members of Council.

[Glenda Campbell]  
Chief Glenda Campbell

[Anthony Malloway]  
Councillor Anthony Malloway

[Cathy Hall]  
Councillor Cathy Hall

[Melanie Williams]  
Councillor Melanie Williams

Councillor Lawrence Roberts





## **By-laws**

- **First Nation by-laws approved by the Minister of Aboriginal Affairs and Northern Development under section 83 of the *Indian Act***

## **Règlements administratifs**

- **Règlements administratifs des premières nations approuvés par le ministre des Affaires autochtones et du développement du Nord canadien en vertu de l'article 83 de la *Loi sur les Indiens***



**DENE THA' FIRST NATION  
TAX RATES BY-LAW 2011**

[Effective March 1, 2012]

- WHEREAS: The Chief and Council of the Dene Tha' First Nation are empowered to act in the best interests of the Dene Tha' First Nation; and
- WHEREAS: The duly elected Chief and Council representing the Dene Tha' First Nation, have met at a duly convened meeting held in Meander River, Alberta on this 26th day of April, 2011; and
- WHEREAS: pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C 1985, c.I-5, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a Reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Dene Tha' First Nation enacted the *Dene Tha' Property Assessment and Taxation By-law* on December 14, 1999;

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

1. This by-law may be cited for all purposes as the *Dene Tha' First Nation Tax Rates By-law 2011*.

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

- a) for non-residential 1.80%
- b) for machinery and equipment 1.30%

THIS BY-LAW IS HEREBY ENACTED by council at a duly convened meeting held on April 26, 2011.

Quorum FIVE (5)

[James Ahnassay]  
(Chief James Ahnassay)

[Bernard Beaulieu]  
(Councillor Bernard Beaulieu)

[Avalon Seniantha]  
(Councillor Avalon Seniantha)

[Gabriel Didzena]  
(Councillor Gabriel Didzena)

[Gerry Pastion]  
(Councillor Gerry Pastion)

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(Councillor Thomas Talley)

[Kenneth Didzena]

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(Councillor Kenneth Didzena)

[Andea Denechoan]

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(Councillor Andea Denechoan)

[Delbert Salopree]

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(Councillor Delbert Salopree)

**LOON RIVER FIRST NATION  
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2011**

[Effective December 20, 2011]

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Loon River First Nation has enacted the *Loon River First Nation Property Assessment and Taxation By-law*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 51 of the *Loon River First Nation Property Assessment and Taxation By-law*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Loon River First Nation duly enacts as follows:

**1.** This By-law may be cited as the *Loon River First Nation Annual Property Taxation Expenditure By-law, 2011*.

**2.** In this by-law:

“Act” means the *Indian Act* and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Council” has the meaning given to that term in the Act;

“First Nation” or “Band” means the Loon River First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

“local revenues” means money raised by the First Nation under a property taxation by-law;

“property taxation by-law” means a by-law enacted by the First Nation under section 83 of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation by-law; and

“Taxation By-law” means the *Loon River First Nation Property Assessment and Taxation By-law*.

**3.** The Nation’s annual taxation budget for the 2011 year beginning January 1, and ending December 31, is attached as a Schedule to this By-law.

4. This By-law authorizes the expenditures provided for in the annual budget.
5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.
6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.
7. Expenditures of local revenues must be made only in accordance with the annual budget.
8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.
9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.
10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.
11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.
12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.
13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the [13th] day of [April], 20 [11], at [Loon Lake], in the Province of [Alberta].

A quorum of Council consists of ( [3] ) members of Council.

[Arthur Noskey]

Chief [Arthur Noskey]

[Jerry Noskey]

Councillor [Jerry Noskey]

[Mayble Noskiye]  
Councillor [Mayble Noskiye]

[Bernadette Sharpe]

Councillor [Bernadette Sharpe]

[Ivan Sawan]

Councillor [Ivan Sawan]

**TAXATION BUDGET 2011**

**REVENUE**

Taxation 2011 \$739,329.89

**EXPENSES**

Loan payment Fire Hall \$117,175.78

Bus Loan \$ 33,824.40

Fire Hall Site Improvement \$ 69,500.00

Fire Protection (Operation) \$125,000.00

Water & Water Delivery \$100,000.00

Sanitation Services \$143,829.71

School Bus Services \$75,000.00

Contingency \$75,000.00

**TOTAL EXPENSES \$739,329.89**

**NET: \$0.00**

**LOON RIVER FIRST NATION  
TAX RATES BY-LAW 2011**

[Effective December 20, 2011]

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

WHEREAS the Council of the Loon River First Nation enacted the *Loon River First Nation Property Assessment and Taxation By-law* on April 26, 2007;

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

1. This by-law may be cited for all purposes as the *Loon River First Nation Tax Rates By-law 2011*.

2. Pursuant to Section 11 of the *Loon River First Nation Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property shall be,

- |   |       |
|---|-------|
| (a) for non-residential and linear property | 2.39% |
| (b) for machinery and equipment             | 1.97% |

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on  [April 13] , 2011.

[Arthur Noskey]

\_\_\_\_\_  
Arthur Noskey - Chief

[Jerry Noskey]

\_\_\_\_\_  
Jerry Noskey - Councillor

\_\_\_\_\_  
Mayble Noskiye - Councillor

[Bernadette Sharpe]

\_\_\_\_\_  
Bernadette Sharpe - Councillor

[Ivan Sawan]

\_\_\_\_\_  
Ivan Sawan - Councillor



**SIKSIKA NATION**  
**ANNUAL PROPERTY TAX EXPENDITURE BY-LAW, 2011**

[Effective December 20, 2011]

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Siksika Nation has enacted the *Siksika Nation Property Assessment and Taxation By-law*, respecting taxation for local purposes on reserve;

AND WHEREAS the Council of the Siksika Nation has also enacted the *Siksika Nation Property Tax Expenditure By-law*, respecting the expenditure of revenues raised under its property taxation by-law; and which requires establishing an annual budget for the expenditure of tax revenue;

NOW THEREFORE the Council of the Siksika Nation duly enacts as follows:

1. This By-law may be cited as the *Siksika Nation Annual Tax Expenditure By-law, 2011*.

2. In this By-law:

“Act” means the *Indian Act* and the regulations made under that Act, as the same may be amended from time to time;

“annual budget” means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Council” has the meaning given to the term “council of the band” in the Act;

“local revenues” means money raised by the Nation under a property taxation by-law;

“Nation” means the Siksika First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

“property taxation by-law” means a by-law enacted by the Nation under section 83 of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation by-law; and

“Taxation By-law” means the *Siksika Nation Property Assessment and Taxation By-law*.

3. The Nation’s annual taxation budget for the 2011 year beginning January 1, and ending December 31, is attached as a Schedule to this By-law.

4. This By-law authorizes the expenditures provided for in the annual budget.
5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.
6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.
7. Expenditures of local revenues must be made only in accordance with the annual budget.
8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.
9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.
10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.
11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.
12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.
13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.
- THIS BY-LAW IS HEREBY DULY ENACTED by Council on the [16th] day of [May], 2011, at Siksika, in the Province of Alberta.
- A quorum of Council consists of seven (7) members of Council.

[Fred Rabbit Carrier]  
Chief Fred Rabbit Carrier

Councillor Herman Yellow Old Woman

Councillor Kendall Panther Bone

[Guy Medicine Shield]  
Councillor Guy Medicine Shield

[Eldon Weasel Child]  
Councillor Eldon Weasel Child

[Hector Winnipeg]  
Councillor Hector Winnipeg

Councillor Jason Doore

[LaVerna McMaster]  
Councillor LaVerna McMaster

Councillor Janice Doore

[Clarence Wolf Leg]  
Councillor Clarence Wolf Leg

[Reynold Medicine Traveller]  
Councillor Reynold Medicine Traveller

[Carlton Big Snake]  
Councillor Carlton Big Snake

[Adrian Stimson Sr.]  
Councillor Adrian Stimson Sr.

**SCHEDULE "A"**

**SIKSIKA NATION**

**2011 ANNUAL PROPERTY TAX BUDGET**

**REVENUES**

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$ 1,246,047.48
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$ 993,200.56
Other	\$ 98,809.92

**TOTAL REVENUES** **\$ 2,338,057.96**

**EXPENDITURES**

Community Development	\$ 726,349.20
Environmental Health Services	
Fiscal Services	\$ 102,000.00
General Government Services	\$ 153,183.64
Protective Services	\$ 295,674.00
Recreation and Cultural Services	\$ 345,411.00
Taxes for Other Governments	
Transportation	\$ 17,331.02
Grants, Small Business	\$ 177,236.00
Other Expenditures/Services	\$ 520,873.10

**TOTAL EXPENDITURES** **\$ 2,338,057.96**

**BALANCE** **\$ 0**

**SUCKER CREEK FIRST NATION  
PROPERTY ASSESSMENT AND TAXATION  
AMENDMENT BY-LAW NO. 1-2011**

[Effective December 20, 2011]

**WHEREAS:**

A. It is to be the practise of the Council of the Sucker Creek First Nation to enact a by-law annually, establishing rates of taxation to be applied to the assessed value of interests in land in its reserves;

B. It is an objective of the taxation conducted under the provisions of the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011* to ensure certainty and fairness for the taxpayers on the First Nation's reserve;

C. The Council of the First Nation wishes to amend its *Property Assessment and Taxation By-law, 2011* to ensure that the objectives set out in Recitals A and B are given effect.

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted for the purpose of amending certain provisions of the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*.

**Extensions of Deadlines**

(1) For the 2011 taxation year only, the following duties as set out in section 103 are extended accordingly:

- (a) the date for completing the new assessment roll is extended to November 30, 2011,
- (b) the date for mailing the assessment roll is extended to November 30, 2011,
- (c) the date for adoption of the rate of tax is extended to November 30, 2011,
- (d) the date to create a tax roll is extended to November 30, 2011,
- (e) the date for mailing the tax notice is extended to November 30, 2011,
- (f) the date for taxes due and payable is extended to December 30, 2011,
- (g) the date for penalty on unpaid taxes is extended to December 30, 2011,
- (h) the date for interest on unpaid taxes is extended to December 30, 2011.

**Force and Effect**

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

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the [12] day of [October], 20[11], at [SCFN], in the Province of [Alberta].

A quorum of this First Nation Consists of Four-(4) Council Members.

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(Chief – Jim Badger)

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(Councillor – Matthew Willier)

[David Prince]

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(Councillor – David Prince)

[Lavern Willier]

---

(Councillor – Lavern Willier)

[Thomas Willier]

---

(Councillor – Thomas Willier)

[Terry Calliou]

---

(Councillor – Terry Calliou)

[George Prince]

---

(Councillor – George Prince)

**SUCKER CREEK FIRST NATION  
PROPERTY ASSESSMENT AND TAXATION BY-LAW, 2011**

[Effective December 20, 2011]

PART I CITATION ..... [1100]

PART II DEFINITIONS AND REFERENCES ..... [1101]

PART III ADMINISTRATION ..... [1104]

PART IV ASSESSED VALUE..... [1105]

PART V REQUESTS FOR INFORMATION AND INSPECTIONS .. [1106]

PART VI ASSESSMENT ROLL AND ASSESSMENT NOTICE ... [1108]

PART VII ERRORS AND OMISSIONS IN ASSESSMENT ROLL..... [1110]

PART VIII ASSESSMENT REVIEW BOARD ..... [1113]

PART IX APPEAL TO ASSESSMENT REVIEW BOARD ..... [1115]

PART X LIABILITY FOR TAXATION ..... [1121]

PART XI EXEMPTIONS FROM TAXATION..... [1122]

PART XII GRANTS AND ABATEMENT ..... [1123]

PART XIII LEVY OF TAX..... [1123]

PART XIV PERIODIC PAYMENTS ..... [1126]

PART XV PAYMENT RECEIPTS AND TAX CERTIFICATES ..... [1126]

PART XVI PENALTIES AND INTEREST ..... [1127]

PART XVII APPLICATION OF REVENUES AND EXPENDITURES . [1127]

PART XVIII COLLECTION AND ENFORCEMENT ..... [1128]

PART XIX SEIZURE AND SALE OF PERSONAL PROPERTY..... [1130]

PART XX SALE OF INTEREST IN LAND ..... [1132]

PART XXI CANCELLATION OF INTEREST IN LAND..... [1135]

PART XXII FORFEITURE ..... [1136]

PART XXIII DISCONTINUANCE OF SERVICES ..... [1137]

PART XXIV SERVICE AND LOCAL IMPROVEMENT TAXES..... [1138]

PART XXV GENERAL PROVISIONS ..... [1138]

**SCHEDULES:**

- I. Property Classes
- II. Request for Information by Assessor
- III. Notice of Assessment Inspection
- III(a). Form of Assessor Certification
- IV. Declaration of Purpose for the Use of Assessment Information
- V. Assessment Notice

- VI. Notice of Appeal
- VII. Notice of Hearing
- VIII. Order to Attend Hearing/Produce Documents
- IX. Notice of Withdrawal
- X. Request for Information by Tax Administrator
- XI. Tax Notice
- XII. Tax Certificate
- XIII. Demand for Payment/Notice of Enforcement
- XIV. Costs Payable by Debtor Arising from Enforcement Proceedings
- XV. Notice of Seizure of Personal Property
- XVI. Notice of Sale of Seized Personal Property
- XVII. Notice of Seizure of Interest in Land
- XVIII. Notice of Sale of Interest in Land
- XIX. Certificate of Sale of Interest in Land
- XX. Notice of Cancellation of Interest in Land
- XXI. Certificate of Cancellation of Interest in Land
- XXII. Notice of Forfeiture
- XXIII. Certificate of Forfeiture
- XXIV. Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to paragraph 83(1)(a) of the *Indian Act*, the council of a first nation 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

B. The Council of the Sucker Creek First Nation deems it to be in the best interests of the First Nation to make a by-law for such purposes;

NOW THEREFORE the Council of the Sucker Creek First Nation duly enacts as follows:

**PART I**  
**CITATION**

**Citation**

1. This By-law may be cited as the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*.



## PART II

### DEFINITIONS AND REFERENCES

#### Definitions and References

- 2.(1) In this By-law,
- “assessable property” means property that is liable to assessment under this By-law;
- “assessed value” means the market value of an interest in land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this By-law;
- “assessment” means a valuation and classification of an interest in land;
- “Assessment Notice” means a notice containing the information set out in Schedule V;
- “Assessment Review Board” means a board established by Council in accordance with section 19;
- “assessment roll” means a list prepared pursuant to this By-law and includes a supplementary assessment roll and a revised assessment roll;
- “assessor” means a person appointed by Council under subsection 3(1);
- “Certificate of Cancellation of Interest in Land” means a certificate containing the information set out in Schedule XXI;
- “Certificate of Forfeiture” means a certificate containing the information set out in Schedule XXIII;
- “Certificate of Sale of Interest in Land” means a certificate containing the information set out in Schedule XIX;
- “chair” means the chair of the Assessment Review Board;
- “complainant” means a person who commences an appeal of an assessment under this By-law;
- “Council” has the meaning given to that term in the *Indian Act*;
- “debtor” means a person liable for unpaid taxes imposed under this By-law;
- “Demand for Payment/Notice of Enforcement” means a notice containing the information set out in Schedule XIII;
- “expenditure by-law” means a by-law under subsection 64(3);
- “First Nation” means the Sucker Creek First Nation, being a band, as defined under the *Indian Act*;
- “First Nation Corporation” means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;
- “holder” means a person in possession of an interest in land or a person who, for the time being;

- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land;
- (b) is in actual occupation of the interest in land;
- (c) has any right, title, estate or interest in the interest in land; or
- (d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

“interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

“locatee” means a person who is in lawful possession of land in the reserve under subsections 21(1) and 21(2) of the *Indian Act*;

“manufactured home” means a structure whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to:

- (a) be moved from one place to another by being towed or carried, and
- (b) provide
  - (i) a dwelling house or premises,
  - (ii) a business office or premises,
  - (iii) accommodation for any other purpose,
  - (iv) shelter for machinery or other equipment, or
  - (v) storage, workshop, repair, construction or manufacturing facilities;

“Notice of Appeal” means a notice containing the information set out in Schedule VI;

“Notice of Cancellation of Interest in Land” means a notice containing the information set out in Schedule XX;

“Notice of Discontinuance of Services” means a notice containing the information set out in Schedule XXIV;

“Notice of Forfeiture” means a notice containing the information set out in Schedule XXII;

“Notice of Hearing” means a notice containing the information set out in Schedule VII;

“Notice of Sale of Interest in Land” means a notice containing the information set out in Schedule XVIII;

“Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule XVI;

- “Notice of Seizure of Interest in Land” means a notice containing the information set out in Schedule XVII;
- “Notice of Seizure of Personal Property” means a notice containing the information set out in Schedule XV;
- “Notice of Withdrawal” means a notice containing the information set out in Schedule IX;
- “Order to Attend Hearing/Produce Documents” means notice containing the information set out in Schedule VIII;
- “party”, in respect of an appeal of an assessment under this By-law, means the parties to an assessment appeal under section 30;
- “person” includes a partnership, syndicate, association and corporation, and the personal or other legal representatives of a person;
- “property class” means those categories of property established in subsection 5(10) for the purposes of assessment and taxation;
- “Province” means the province of Alberta;
- “register” in respect of an interest in land, means the Reserve Land Register, the Surrendered and Designated Lands Register, any other land register maintained under the *Indian Act* and any land register maintained by the First Nation;
- “Request for Information by Assessor” means a notice containing the information set out in Schedule II;
- “Request for Information by Tax Administrator” means a notice containing the information set out in Schedule X;
- “reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;
- “resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;
- “revised assessment roll” means an assessment roll amended in accordance with this By-law;
- “supplementary assessment roll” means an assessment roll under section 18;
- “secretary” means the secretary of the Assessment Review Board appointed under subsection 24(1);
- “tax administrator” means the person appointed by Council to that position under subsection 3(4);
- “Tax Notice” means a notice containing the information set out in Schedule XI;
- “tax roll” means a list prepared pursuant to this By-law of persons liable to pay tax on taxable property;

“taxable property” means an interest in land that is subject to taxation under this By-law;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;

“taxes” includes all taxes imposed, levied, assessed or assessable under the this By-law, and all penalties, interest and costs added to taxes under this By-law; and

“taxpayer” means a person liable for taxes in respect of taxable property.

(2) In this By-law, references to a Part (e.g. Part I), section (e.g. section 2.0), subsection (e.g. subsection 3(1)) paragraph (e.g. paragraph 4(1)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this By-law, except where otherwise stated.

### **PART III**

#### **ADMINISTRATION**

#### **Assessor and Tax Administrator**

**3.(1)** Council must, by resolution, appoint one or more assessors to undertake assessments of assessable property in accordance with this By-law and such other duties as set out in this By-law or as directed by Council.

(2) An appointment under subsection (1) is on the terms and conditions set out in the resolution.

(3) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

(4) Council must, by resolution, appoint a tax administrator to administer this By-law on the terms and conditions set out in the resolution.

(5) The tax administrator’s responsibilities include the collection of taxes and the enforcement of payment under this By-law.

(6) The tax administrator may, with the consent of Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(7) The tax administrator may deliver a Request for Information by Tax Administrator to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this By-law.

(8) The tax administrator is not bound by the information provided under subsection (7).

#### **Application of By-law**

**4.** This By-law applies to all interests in land.

## **PART IV**

### **ASSESSED VALUE**

#### **Assessment and Valuation**

**5.(1)** The assessor must assess all interests in land that are subject to taxation under this By-law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year during which the assessment roll is completed.

(3) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(4) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date:

(a) the interest in land was in the physical condition that it is in on December 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this By-law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of the interest in land and comparable interests in land;

(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (6) and (7), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this By-law and imposing taxes under this By-law.

(10) The property classes established under subsection (9) are set out in Schedule I to this By-law, and the classification criteria for each property class shall be determined using the corresponding provincial classification rules.

(11) The assessor must assess interests in land according to the property classes established under this By-law.

(12) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(13) Where two or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two or more of those persons jointly.

(14) If a building or other improvement extends over more than one property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(15) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(16) Except as otherwise provided in this By-law, for the purposes of assessing interests in land the assessor must use:

- (a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and
- (b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

## **PART V**

### **REQUESTS FOR INFORMATION AND INSPECTIONS**

#### **Requests for Information**

6.(1) The assessor may deliver a Request for Information to a holder or a person who has assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this By-law.

(2) The assessor is not bound by the information provided under subsection (1) and may in all cases assess the assessable property based on the information available to him or her.

### **Inspections**

7.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered

(a) if delivered personally, at the time personal delivery is made;

(b) if sent by mail, five (5) days after the day on which the notice is postmarked;

(c) if sent by fax, at the time indicated on the confirmation of transmission; and

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

**PART VI****ASSESSMENT ROLL AND ASSESSMENT NOTICE****Assessment Roll**

**8.(1)** Not later than May 31 of the taxation year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this By-law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

- (a) the name and last known address of the holder of the interest in land;
- (b) a short description of the interest in land;
- (c) the classification of the interest in land;
- (d) the assessed value by classification of the interest in land;
- (e) the total assessed value of the interest in land;
- (f) the net assessed value of the interest in land subject to taxation under this By-law; and
- (g) any other information the assessor considers necessary or desirable.

**Certification by Assessor**

**9.** On completion of the assessment roll the assessor must:

- (a) certify in writing in substantially the form set out in Schedule III(a) that the assessment roll was completed in accordance with the requirements of this By-law; and
- (b) deliver a copy of the certified assessment roll to Council.

**Assessor to Prepare and Certify Revised Assessment Roll**

**10.(1)** When revisions are necessary after the certification of the assessment roll under section 9, the assessor must:

- (a) modify the assessment roll to reflect all corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;
- (b) date and initial amendments made to the assessment roll under this section; and
- (c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must:

- (a) certify in writing in substantially the form set out in Schedule III(a) that the revised assessment roll was completed in accordance with the requirements of this By-law; and
- (b) deliver a copy of the certified revised assessment roll to Council and to the chair.



(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and is deemed to be effective as of the date the assessment roll was certified under section 9.

### **Validity of Assessment Roll**

**11.** An assessment roll is effective on certification and, unless amended in accordance with this By-law by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

- (a) valid and binding on all parties concerned, despite
  - (i) any omission, defect or error committed in, or with respect to, the assessment roll;
  - (ii) any defect, error or misstatement in any notice required; or
  - (iii) any omission to mail any notice required; and
- (b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

### **Inspection and Use of Assessment Roll**

**12.(1)** On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

- (a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or
- (b) harass an individual.

(3) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV:

- (a) specifying the purpose for which the information is to be used; and
- (b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

### **Protection of Privacy in Assessment Roll**

**13.(1)** On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are

available for public inspection under subsection 13(1) or are otherwise accessible to the public.

### **Chargeholders**

14.(1) Any person holding a charge on assessable property may, at any time, give notice with full particulars of the nature, extent and duration of the charge, to the assessor and request that the assessor add his or her name to the assessment roll in respect of that assessable property for the duration of the charge.

(2) On receipt of a notice and request under subsection (1), the assessor must enter the person's name and address on the assessment roll and provide copies of all Assessment Notices issued in respect of the assessable property.

### **Assessment Notice**

15.(1) The tax administrator must, on or before May 31 of the taxation year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice will be deemed to have been delivered on the date that the e-mail is sent by the tax administrator.

(3) A person whose name appears in the assessment roll must give written notice to the tax administrator of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) The tax administrator must provide, to any person who requests it and pays the fee of six dollars (\$6), the information contained in the current Assessment Notice sent by the tax administrator.

## **PART VII**

### **ERRORS AND OMISSIONS IN ASSESSMENT ROLL**

#### **Amendments by Assessor**

16.(1) After the certification of an assessment roll under section 10, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2).

(2) After the certification of an assessment roll under section 10, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the:

- (a) holder of the interest in land; and
- (b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

- (a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in
  - (i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or
  - (ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;

(4) Except as provided in section 18, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after May 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

### **Supplementary Assessment Roll**

**17.(1)** If, after the certification of the revised assessment roll or where there is no revised assessment roll, the assessor finds that any interest in land:

- (a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll; or
- (b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 10 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, the assessor finds that an interest in land:

- (a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year; or
- (b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll or further supplementary assessment roll, in the same manner that it should have been

assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to:

- (c) a holder's failure to disclose;
- (d) a holder's concealment of particulars relating to assessable property;
- (e) a person's failure to respond to a Request for Information by Assessor under subsection 7(1); or
- (f) a person's making of an incorrect response to a Request for Information by Assessor under subsection 7(1),

as required under this By-law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 10 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this By-law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board, in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

- (a) deliver a certified copy of the supplementary assessment roll to the Council;
- (b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and
- (c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this By-law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 10 in respect of the assessable property affected.

**PART VIII**  
**ASSESSMENT REVIEW BOARD**

**Council to Establish Assessment Review Board**

**18.(1)** Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 17(1); and

(b) hear and determine assessment appeals under this By-law.

(2) The Assessment Review Board must consist of not less than three (3) members, including:

(a) at least one (1) member who is a member of the law society of the Province; and

(b) at least one (1) member who has experience in assessment appeals in the Province; and

(c) at least one (1) member who is also a member of the First Nation but not a member of Council.

(3) Each member of the Assessment Review Board must hold office for a period of three years unless the member resigns or is removed from office in accordance with this By-law.

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

**Remuneration and Reimbursement**

**19.(1)** The First Nation must remunerate

(a) a member of the Assessment Review Board [and a replacement member appointed to act], other than the chair, for his or her services at a rate of \$250.00 per day; and

(b) the chair for his or her services at a rate of \$250.00 per day,

for time spent on activities related to the Assessment Review Board.

(2) The First Nation must reimburse a member of the Assessment Review Board [and a replacement member appointed to act] for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

**Removal of Member**

**20.** Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member:

- (a) is convicted of an offence under the *Criminal Code*;
- (b) fails to attend three consecutive hearings of the Assessment Review Board;  
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.

### **Conflicts of Interest**

**21.**(1) A person must not serve as a member of the Assessment Review Board if the person:

- (a) has a personal or financial interest in the assessable property that is the subject of an appeal;
- (b) is the Chief of the First Nation or a member of Council;
- (c) is an employee of the First Nation; or
- (d) has financial dealings with the First Nation which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal as required under the terms of this By-law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

### **Appointment of Chair**

**22.**(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

- (2) The chair must:
- (a) supervise and direct the work of the Assessment Review Board;
  - (b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;
  - (c) determine procedures to be followed at hearings consistent with this By-law;
  - (d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and
  - (e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

### **Appointment of Secretary**

**23.**(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

- (2) The secretary of the Assessment Review Board must

- (a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and
- (b) fulfill such other duties as directed by the chair and the Assessment Review Board.

### **Duty of Member**

**24.** In performing their duties under this By-law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

## **PART IX**

### **APPEAL TO ASSESSMENT REVIEW BOARD**

#### **Appeals and Assessor Recommendations**

**25.** The Assessment Review Board:

- (a) must consider and determine assessor recommendations made under subsection 17(1) for changes to the assessment roll; and
- (b) must hear and determine appeals made under this Part.

#### **Notice of Appeal**

**26.(1)** Any person, including without limitation the First Nation and the assessor, may appeal an assessment of assessable property to the Assessment Review Board by delivering:

- (a) a completed Notice of Appeal;
- (b) a copy of the Assessment Notice, and
- (c) an administration fee of thirty dollars (\$30),

to the assessor at the address set out in the Assessment Notice within thirty (30) days after the date on which the Assessment Notice was mailed or e-mailed to the person named on the assessment roll in respect of the assessable property.

(2) The grounds for an appeal may be in respect of one or more of the following:

- (a) the liability of the holder to taxation under this By-law;
- (b) the assessed value of the property;
- (c) the assessment classification of the property;
- (d) the applicability of an exemption to the property; and
- (e) any alleged error or omission in an assessment or Assessment Notice.

(3) Where an appeal is commenced with respect to a supplementary assessment roll, the appeal must be confined to the supplementary assessment roll.

**Agents and Solicitors**

**27.** Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

**Scheduling of Hearing**

**28.(1)** On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 17(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal.

(2) The chair must, at least five (5) days before the hearing, deliver a Notice of Hearing to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 17(1) where the recommendation:

- (a) results in a decrease in the assessed value of the property;
- (b) does not change the classification of the property; and
- (c) does not result in the removal of an exemption.

**Parties**

**29.** The parties in a hearing, except as provided in subsection 29(3), are:

- (a) the complainant;
- (b) the holder of the assessable property, if not the complainant;
- (c) the assessor; and
- (d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

**Delivery of Documentation**

**30.** The assessor must without delay deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

**Timing for Hearing**

**31.** Subject to section 42, the Assessment Review Board must commence and complete all appeal hearings without delay.

**Daily Schedule**

**32.(1)** The chair must:

- (a) create a daily schedule for the hearings of the Assessment Review Board;
- and



(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

### **Conduct of Hearing**

**33.(1)** The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this By-law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross examination of a witness if it is satisfied that the examination or cross examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held in camera.

### **Maintaining Order at Hearings**

**34.(1)** The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

**Summary Dismissal**

**35.(1)** At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

- (a) the appeal is not within the jurisdiction of the Assessment Review Board;
- (b) the appeal was not filed within the applicable time limit; or
- (c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

**Quorum**

**36.(1)** A majority of the members of the Assessment Review Board constitutes a quorum, provided that there shall not be less than three members present at any time.

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

**Decisions**

**37.** A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

**Combining Hearings**

**38.** The Assessment Review Board may conduct a single hearing of two or more appeals related to the same assessment roll if the matters in each hearing are addressing the same assessable property or substantially the same issues.

**Power to Determine Procedures**

**39.** Subject to this By-law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

**Orders to Attend/Provide Documents**

**40.(1)** At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to:

- (a) attend a hearing to give evidence; or

- (b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend Hearing/Produce Documents and serving it on the person at least two (2) days before the hearing.

(2) Where an order is made under subsection (1), the Assessment Review Board must pay to the person a twenty dollar (\$20) witness fee plus reasonable traveling expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

- (4) Where a party makes a request under subsection (3)

- (a) the chair must sign and issue an Order to Attend Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the hearing; and

- (b) a party requesting the attendance of a witness must pay a twenty dollar (\$20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under subsection (1).

### **Adjournments**

**41.** The Assessment Review Board may:

- (a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

- (b) at any time during a hearing, adjourn the hearing.

### **Costs**

**42.** The Assessment Review Board may make orders for payment as follows:

- (a) requiring a party to pay all or part of the costs of another party in connection with the appeal;

- (b) requiring a party to pay all or part of the costs of the Assessment Review Board in connection with the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

### **Reference on Question of Law**

**43.(1)** At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a

question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry, and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must:

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given, and

(b) decide the appeal in accordance with the opinion of the court.

### **Matters before the Courts**

**44.** If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction:

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

### **Withdrawal of Appeal**

**45.(1)** A complainant may withdraw an appeal under this By-law by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

### **Delivery of Decisions**

**46.(1)** The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) The written decision submitted by the Assessment Review Board under this section must include a statement that the appellant has a further right of appeal on a question of law to a court of competent jurisdiction.

(3) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of six dollars (\$6).

(4) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (1) provided that assessment and property tax information must not be obscured or omitted.

## **Appeals**

**47.(1)** An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 47(1).

## **Delivery of Documents under this Part**

**48.(1)** Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made:

(a) in the case of an individual, by leaving the document with the individual or with a person at least 18 years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation;

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document must be considered to have been delivered:

(a) if delivered personally, at the time that personal delivery is made;

(b) if sent by registered mail, on the fifth day after it is mailed;

(c) if sent by fax, at the time indicated on the confirmation of transmission; or

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day must be considered to have been delivered at 09:00 on the next business day.

## **PART X**

### **LIABILITY FOR TAXATION**

#### **Tax Liability**

**49.(1)** Except as provided in Part XI, all interests in land are subject to assessment and taxation under this By-law.

(2) Taxes levied under this By-law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this By-law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Where a person alleges that he or she is not liable to pay taxes imposed under this By-law, the person may seek a remedy from the Assessment Review Board or Council or initiate proceedings in a court of competent jurisdiction.

(5) Taxes are due and payable under this By-law notwithstanding a proceeding under subsection (4).

(6) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this By-law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including for clarity interest, penalties and costs as provided in this By-law.

### **Refunds**

**50.**(1) Where:

(a) the Assessment Review Board, Council or a court of competent jurisdiction, determines that a person is not liable for taxes under this By-law; or

(b) it is determined under this By-law that a person was taxed in excess of the proper amount,

the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this By-law, the tax administrator must pay the person interest as follows:

(a) interest on the amount of the over payment at current bank rates;

(b) payment of an amount of interest less than five dollars (\$5) will not be made.

## **PART XI**

### **EXEMPTIONS FROM TAXATION**

#### **Exemptions**

**51.**(1) The following interests in land are exempt from taxation under this By-law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;

(b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;

- (c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;
- (d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;
- (e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;
- (f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;
- (g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and
- (h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

## **PART XII**

### **GRANTS AND ABATEMENT**

#### **Grants for Surrounding Land**

**52.** Where a building is exempted from taxation under this By-law, Council may provide for a grant to the holder equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

#### **Annual Grants**

**53.** Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure by-law.

## **PART XIII**

### **LEVY OF TAX**

#### **Tax Levy**

**54.(1)** On or before May 1 in each taxation year, Council must adopt a by-law pursuant to section 83 of the *Indian Act* setting the rate of tax to be applied to each property class.

(2) A by-law setting the rate of tax may establish different tax rates for each property class.

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

(4) Taxes levied under this By-law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual by-law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land, provided that the minimum tax must not exceed fifty dollars (\$50).

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

### **Tax Payments**

**55.**(1) Taxes are due and payable on June 30 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque or cash.

(3) Payment of taxes made by cheque, money order or money order must be made payable to the Sucker Creek First Nation.

### **Tax Roll**

**56.**(1) The tax administrator must create a tax roll on or before May 31 of each taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

- (a) a description of the property as it appears on the assessment roll;
- (b) the name and address of the holder entered on the assessment roll with respect to the property;
- (c) the name and address of every person entered on the assessment roll with respect to the property;
- (d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;
- (e) the amount of taxes levied on the property in the current taxation year under this By-law; and
- (f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

- (a) the amount of taxes levied on the property in the current taxation year under this By-law; and



- (b) the amount of any unpaid taxes from previous taxation years.

### **Annual Tax Notices**

**57.**(1) On or before May 31 of each taxation year, the tax administrator must mail a Tax Notice to

- (a) each holder of taxable property under this By-law; and
  - (b) each person whose name appears on the tax roll in respect of the property, to the address of the person as shown on the tax roll.
- (2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.
- (3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.
- (4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under section 15 and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all Tax Notices issued in respect of the property to the holder of the charge during the duration of the charge.

(6) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under section 61.

### **Amendments to Tax Roll and Tax Notices**

**58.**(1) Where the assessment roll has been revised in accordance with this By-law, or where a supplementary assessment roll is issued in accordance with this By-law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this By-law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 51.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

### **Subdivision**

**59.**(1) If a property is subdivided, by lease or other legal instrument, in the taxation year, the tax administrator may:

- (a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under this By-law; and
- (b) on making an apportionment under paragraph (a), record the apportionment in the manner that the tax administrator considers necessary.
- (2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.
- (3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

#### **PART XIV**

#### **PERIODIC PAYMENTS**

##### **Taxes as a Percentage of Rental Payment**

**60.**(1) Council, with the consent of the locatee where applicable, may by resolution declare that taxes respecting an 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.

(2) Where the First Nation has entered an agreement with the Crown or with any person entitled to receive rents, for the collection of tax under this Part, the receipt by the Crown or such person of payment on account of tax will be a discharge of the liability for tax to the extent of the payment.

(3) Where taxes are due and payable in conjunction with payment of rent under this Part, the proportionate payment is due and payable on the date that the rent is due and payable.

#### **PART XV**

#### **PAYMENT RECEIPTS AND TAX CERTIFICATES**

##### **Receipts for Payments**

**61.**(1) On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

##### **Tax Certificate**

**62.**(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is six dollars (\$6) for each tax roll folio searched.

## **PART XVI**

### **PENALTIES AND INTEREST**

**63.**(1) If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

(2) If all or any portion of taxes remains unpaid after July 2 of the year levied, the unpaid portion accrues interest at 1% per month, compounded monthly.

(3) Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year and third to unpaid taxes for the current taxation year.

## **PART XVII**

### **APPLICATION OF REVENUES AND EXPENDITURES**

#### **Revenues and Expenditures**

**64.**(1) All revenues raised under this By-law must be placed in a separate account, separate from other moneys of the First Nation.

(2) Revenues raised include:

(a) taxes, including for clarity interest, penalties and costs as set out in this By-law; and

(b) payments-in-lieu of taxes.

(3) Subject to subsection (4), an expenditure of revenue raised under this By-law must be made under authority of an expenditure by-law of the First Nation.

(4) The following expenditures of revenues raised under this By-law are hereby authorized:

(a) refunds of overpayment and interest;

(b) expenses incurred in the preparation and administration of this By-law;

(c) remuneration of the assessor and the tax administrator;

(d) remuneration and expenses of the Assessment Review Board; and

(e) all enforcement costs.

#### **Reserve Funds**

**65.**(1) Reserve funds established by Council must:

(a) be established in an expenditure by-law; and

(b) comply with this section.

(2) Except as provided in this section, money in a reserve fund must be deposited in a separate account and the money and interest earned on it must be used only for the purpose for which the reserve fund was established.

- (3) For capital purpose reserve funds, Council may
- (a) under an expenditure by-law, transfer moneys in a reserve fund to another reserve fund or account only where all projects for which the reserve fund was established have been completed; and
  - (b) by resolution, borrow money from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the money is needed for the purposes of that reserve fund.
- (4) For non-capital purpose reserve funds, transfers or borrowing of reserve funds must be authorized by Council in an expenditure by-law.
- (5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure by-law.
- (6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:
- (a) securities of Canada or of a province;
  - (b) securities guaranteed for principal and interest by Canada or by a province;
  - (c) securities of a municipal finance authority or the First Nations Finance Authority;
  - (d) investments guaranteed by a bank, trust company or credit union; or
  - (e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

## PART XVIII

### COLLECTION AND ENFORCEMENT

#### **Recovery of Unpaid Taxes**

**66.**(1) The liability referred to in subsection 50(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this By-law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this By-law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

- (4) Council may upon application by the debtor:
  - (a) postpone taking enforcement proceedings for a specified period; or
  - (b) reduce or remit the taxes where Council determines that
    - (i) full payment would result in undue hardship to the debtor, or
    - (ii) it is necessary and in the best interest of the First Nation to effect a transfer of the debtor's interest.
- (5) Before commencing enforcement proceedings under Parts XIX, XX, XXI, XXII or XXIII of this By-law, the tax administrator must request authorization from Council by resolution.

### **Demand for Payment/Notice of Enforcement**

**67.**(1) On or after January 2 following the year for which taxes are imposed, the tax administrator must prepare a list of outstanding taxes and of the persons liable for those taxes.

(2) If the tax administrator has obtained authorization from Council under subsection 67(5), then before taking any enforcement measures or commencing any enforcement proceedings under Parts XIX, XX, XXI, XXII or XXIII of this By-law, the tax administrator must issue a Demand for Payment/Notice of Enforcement and deliver it to every person named on the tax roll in respect of that property.

(3) A Demand for Payment/Notice of Enforcement must not be issued for at least six (6) months after the day on which the taxes became due.

### **Creation of Lien**

**68.**(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must register a lien created under this By-law in any of the registers on or after January 2 following the year in which the taxes are imposed.

(3) A lien registered under subsection (2) has priority over any unregistered or registered claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay in any of the registers that the lien was registered under subsection (2).

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or registration in a register.

### **Delivery of Documents in Enforcement Proceedings**

**69.**(1) This section applies to this Part and Parts XIX, XX, XXI, XXII and XXIII.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(i) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(ii) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered:

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Where the notice is in respect of taxable property, copies of notices must be served on all persons named on the tax roll in respect of that taxable property.

## **PART XIX**

### **SEIZURE AND SALE OF PERSONAL PROPERTY**

#### **Seizure and Sale of Personal Property**

**70.**(1) If taxes remain unpaid more than thirty (30) days after a Demand for Payment/Notice of Enforcement is issued, the tax administrator may recover the amount of unpaid taxes, with costs, by way of seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this By-law.

(3) The costs payable by the debtor under subsection (1) are set out in Schedule XIV to this By-law.

### **Notice of Seizure and Sale**

**71.(1)** Before proceeding under subsection 71(1), the tax administrator must deliver a Notice of Seizure of Personal Property to the debtor.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure of Personal Property, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property that is located on the reserve and described in the Notice of Seizure of Personal Property, except for property exempt from seizure under subsection 71(2).

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

### **Notice of Seized Personal Property**

**72.(1)** The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

### **Conduct of Sale**

**73.(1)** A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 73(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

### **Proceeds of Sale**

**74.(1)** The proceeds from a sale of seized personal property must be paid:

- (a) first, to the First Nation; and
- (b) any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

**PART XX****SALE OF INTEREST IN LAND****Seizure and Assignment of Taxable Property**

75.(1) If taxes remain unpaid for more than nine (9) months after a Demand for Payment/Notice of Enforcement is issued, the tax administrator may levy the amount of unpaid taxes, by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure of Interest in Land on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure of Interest in Land is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

**Upset Price**

76.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 81(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

**Notice of Sale of a Right to Assignment of Taxable Property**

77.(1) A Notice of Sale of Interest in Land must be:

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of Interest in Land, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.



### **Notice to the Minister**

**78.** The tax administrator must without delay notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of taxable property made under this By-law.

### **Subsisting Rights**

**79.** When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

- (a) the taxable property is subject to redemption as provided in subsection 81(1);
- (b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to:
  - (i) impeachment for waste, and
  - (ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;
- (c) an easement, restrictive covenant, building scheme or right of way registered against the interest in land subsists; and
- (d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

### **Redemption Period**

**80.(1)** At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

- (2) On redemption of the taxable property under subsection (1)
  - (a) if the right to an assignment was sold to a bidder, the First Nation must without delay repay to that bidder the amount of the bid; and
  - (b) the tax administrator must notify the Minister of Indian and Northern Affairs in writing of the redemption.

### **Assignment of Taxable Property**

**81.(1)** Assignment of taxable property is deemed final when:

- (a) the end of the redemption period provided for in subsection 81(1); and
  - (b) where required, the tax administrator has obtained the consent of the Minister of Indian Affairs and Northern Development to the sale of the interest in land.
- (2) Subject to a redemption under subsection 81(1), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 78(3).

(3) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(4) Upon the assignment being deemed final under subsection (1), the tax administrator must

- (a) register a Certificate of Sale of Interest in Land in any of the registers;
- (b) deliver the Certificate of Sale of Interest in Land on the debtor and the purchaser; and
- (c) note the replacement of the debtor by the purchaser as the holder of the interest in land in all relevant records of the First Nation.

(5) An assignment under subsection (1) operates

- (a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and
- (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is deemed final under subsection (1), except an easement, restrictive covenant, building scheme or right of way registered against the interest in land.

(6) Upon an assignment under subsection (1), any remaining debt of the debtor with respect to the taxable property is extinguished.

### **Proceeds of Sale**

**82.**(1) At the end of the redemption period, the proceeds from the sale of a right to an assignment of taxable property must be paid

- (a) first, to the First Nation; and
- (b) any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

### **Resale by the First Nation**

**83.**(1) If the right to assignment of the taxable property is purchased by the First Nation under subsection 78(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this By-law.

**PART XXI**  
**CANCELLATION OF INTEREST IN LAND**

**Authorization**

**84.** If taxes remain unpaid for more than thirty (30) days after a Demand for Payment/Notice of Enforcement is issued, the tax administrator may levy the amount of unpaid taxes, by way of the cancellation of the interest in land in respect of which the taxes are due.

**Notice of Cancellation of Interest in Land**

**85.** Before proceeding under section 85, the tax administrator must deliver a Notice of Cancellation of Interest in Land to the debtor and any locatee with an interest in the taxable property.

**Cancellation of Interest**

**86.**(1) Council may, by resolution, direct the tax administrator to cancel the interest in land if taxes remain unpaid on:

(a) June 30 of the year following the taxation year in which they were imposed; or

(b) for more than six months after any specified period under paragraph 67(4)(a);

provided that under all circumstances, Council may only direct cancellation of the interest in land under this Part a minimum of five (5) months after delivery of the Notice of Cancellation of Interest in Land under section 86.

(2) If Council directs the tax administrator to cancel the interest in land, the tax administrator must

(a) obtain the consent of the Minister of Indian Affairs and Northern Development to the cancellation, if required;

(b) register a Certificate of Cancellation of Interest in Land in any of the registers;

(c) serve the Certificate of Cancellation of Interest in Land on the debtor and any affected locatee; and

(d) note the replacement of the debtor by the First Nation as the holder of the interest in land in all relevant records of the First Nation.

(3) Once the tax administrator has fulfilled the requirements under subsection (2), the interest in land will be deemed to have been assigned to the First Nation.

(4) An assignment under subsection (3) operates:

(a) as a transfer of the taxable property to the First Nation from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims,

demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the transfer is deemed final under subsection (3), except an easement, restrictive covenant, building scheme or right of way registered against the interest in land.

(5) Upon an assignment under subsection (3), any remaining debt of the debtor with respect to the taxable property is extinguished.

### **Costs**

**87.** The costs payable by the debtor under this part are as set out in Schedule XIV to this By-law.

## **PART XXII FORFEITURE**

### **Authorization**

**88.** If taxes remain unpaid for more than twenty-four (24) months after a Demand for Payment/Notice of Enforcement is issued, the tax administrator may levy the amount of unpaid taxes, by way of the forfeiture of the interest in land in respect of which taxes are due.

### **Notice of Forfeiture**

**89.** Before proceeding under section 89, the tax administrator must deliver a Notice of Forfeiture to the debtor and any locatee with an interest in the taxable property.

### **Forfeiture**

**90.**(1) If taxes remain unpaid forty (40) days after the tax administrator delivers a Notice of Forfeiture to the debtor, the tax administrator must

- (a) obtain the consent of the Minister of Indian Affairs and Northern Development to the forfeiture, if required;
- (b) register a Certificate of Forfeiture in any of the registers;
- (c) serve the Certificate of Forfeiture on the debtor and any affected locatee; and
- (d) note the replacement of the debtor by the First Nation as the holder of the interest in land in all relevant records of the First Nation.

(2) Once the tax administrator has fulfilled the requirements under subsection (1), the interest in land will be deemed to have been transferred to the First Nation.

(3) A transfer under subsection (2) operates:

- (a) as a transfer of the taxable property to the First Nation from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the transfer is deemed final under subsection (2), except an easement, restrictive covenant, building scheme or right of way registered against the interest in land.

### **Payment and Extinguishment of Debt**

**91.**(1) Upon a transfer under subsection 91(2), any remaining debt of the debtor with respect to the taxable property is extinguished.

(2) The debtor may prevent forfeiture under this Part by paying all taxes then due and payable, with costs, to the First Nation on or before the date on which the interest in land will forfeit.

(3) A payment that does not conform to subsection (2) does not prevent forfeiture under this Part.

### **Costs**

**92.** The costs payable by the debtor under this Part are as set out in Schedule XIV to this By-law.

## **PART XXIII**

### **DISCONTINUANCE OF SERVICES**

#### **Authorization**

**93.** If taxes remain unpaid for more than thirty (30) days after a Demand for Payment/Notice of Enforcement is issued, the tax administrator may levy the amount of unpaid taxes, by way of the discontinuance of any services provided by or on behalf of the First Nation to the debtor or to the debtor's interest in land.

#### **Notice of Discontinuance of Services**

**94.** Before proceeding under section 94, the tax administrator must deliver a Notice of Discontinuance of Services to the debtor and any locatee with an interest in the taxable property.

#### **Council must Consider Representations**

**95.**(1) The Notice of Discontinuance of Services must include a date, time and place for the debtor or any affected locatee to appear before Council, within thirty (30) days of delivery of the notice, and show cause as to why the services should not be discontinued.

(2) Council must be available to hear from the debtor or any affected locatee on the date and at the time and place indicated on the Notice of Discontinuance of Services and must consider any representations made by the debtor or the affected locatee at that time with respect to whether or not to discontinue any services.

### **Discontinuance of Services**

**96.(1)** No less than thirty (30) days after delivery of a Notice of Discontinuance of Services, the tax administrator may, subject to subsection (2), discontinue services authorized under section 94.

- (2) The First Nation must not discontinue:
- (a) fire protection or police services to the taxable property of a debtor;
  - (b) water or garbage collection services to taxable property that is a residential dwelling; or
  - (c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

## **PART XXIV**

### **SERVICE AND LOCAL IMPROVEMENT TAXES**

#### **Service and Local Improvement Taxes**

**97.** Council may, by by-law pursuant to section 83 of the *Indian Act*, impose service and local improvement taxes to all or any part of the reserve that may apply notwithstanding any exemptions under Part XII.

## **PART XXV**

### **GENERAL PROVISIONS**

#### **Disclosure of Information**

**98.(1)** The tax administrator or any other person who has custody or control of information or records obtained or created under this By-law must not disclose the information or records except

- (a) in the course of administering this By-law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

(2) The tax administrator or the assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

#### **Disclosure for Research Purposes**

**99.** Notwithstanding section 99, Council may disclose information and records to a third party for research purposes, including statistical research, provided

- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
- (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

### **Validity**

**100.** Nothing under this By-law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied 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, the tax roll or any notice given under this By-law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

### **Limitation on Proceedings**

**101.**(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this By-law after the expiration of six (6) months from the making of the payment.

(2) If a person fails to start an action or proceeding within the time limit described in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

### **Notices**

**102.**(1) Where in this By-law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on either the assessment roll or the taxation roll;
  - (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
  - (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on either the assessment roll or the taxation roll.
- (2) Except where otherwise provided in this By-law,
- (a) a notice given by mail is deemed received on the fifth day after it is posted;

- (b) a notice posted on property is deemed received on the second day after it is posted; and
- (c) a notice given by personal delivery is deemed received upon delivery.

### **Extensions of Deadlines**

**103.** Chief and Council may, by resolution, extend for a maximum of thirty (30) days the time in which anything is required to be done under Parts X to XXIV inclusive, of 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, provided that the tax administrator posts a notice describing the extensions in the administration office of First Nation.

(2) For the 2011 taxation year only, the following duties are extended accordingly,

- (a) in section 8(1) the date for completing the new assessment roll is extended to August 31, 2011,
- (b) in section 15(1) the date for mailing the assessment roll is extended to August 31, 2011,
- (c) in section 54(1) the date for adoption of the rate of tax is extended to August 1, 2011,
- (d) in section 55(1) the date for taxes due & payable is extended to September 30, 2011,
- (e) in section 56(1) the date to create a tax roll is extended to August 31, 2011,
- (f) in section 57(1) the date for mailing the tax notice is extended to August 31, 2011,
- (g) in section 63(1) the date for penalty on unpaid taxes is extended to October 2, 2011,
- (h) in section 63(2) the date for interest on unpaid taxes is extended to October 2, 2011.

### **Interpretation**

**104.**(1) The provisions of this By-law are severable, and where any provision of this By-law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this By-law and the decision that it is invalid must not affect the validity of the remaining portions of this By-law.

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

(3) Words in this By-law that are in the singular include the plural, and words in the plural include the singular.



(4) This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this By-law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

**Force and Effect**

**105.** This By-law comes into force and effect on approval by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the [4th] day of [May] , 20 [11] , at [Sucker Creek] , in the Province of [Alberta] .

[Jim Badger]

Chief James Badger

[David Prince]

Councillor David Prince

Councillor Terry Calliou

[George Prince]

Councillor George Prince, Sr.

[Laverne Willier]

Councillor Laverne Willier

[Matthew Willier]

Councillor Matthew Willier

[Thomas Willier]

Councillor Thomas Willier

**SCHEDULE I**  
**PROPERTY CLASSES**

(Subsection 5(10))

Class 1 - residential

Class 2 - non-residential, including linear property

Class 3 - farm land

Class 4 - machinery and equipment

**SCHEDULE II**  
**REQUEST FOR INFORMATION BY ASSESSOR**

(Subsection 6(1))

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

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

PURSUANT to the *Sucker Creek First Nation Property Assessment and Taxation By-law - 2011*, I request that you provide to me, in writing, no later than \_\_\_\_\_ (**Note: must be a date that is at least fourteen (14) days from the date of delivery of the request**), the following information relating to the above-noted interest in land:

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

DATED: \_\_\_\_\_, 20 \_\_\_\_ .

\_\_\_\_\_  
Assessor for the Sucker Creek First Nation

**SCHEDULE III**  
**NOTICE OF ASSESSMENT INSPECTION**

(Subsection 7(2))

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

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
(the "assessable property")

DATE OF REQUEST: \_\_\_\_\_

TAKE NOTICE that, pursuant to section \_\_\_\_ of the *Sucker Creek First Nation Property Assessment By-law, 2011*, the assessor for the Sucker Creek First Nation proposes to conduct an inspection of the above-referenced assessable property on \_\_\_\_\_, 20\_\_ at \_\_\_\_\_ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before \_\_\_\_\_ [date], at \_\_\_\_\_ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

\_\_\_\_\_  
Assessor for the Sucker Creek First Nation

DATED: \_\_\_\_\_, 20 \_\_\_\_ .

**SCHEDULE III(a)**  
**FORM OF ASSESSOR CERTIFICATION**

(Section 9 and Subsection 10(2))

The assessor must certify the assessment roll in the following form:

I, \_\_\_\_\_, being the assessor for the Sucker Creek First Nation, hereby certify that this is the Sucker Creek First Nation [**revised/supplementary**] assessment roll for the year 20\_\_ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*.

DATED: \_\_\_\_\_, 20 \_\_\_\_ .

\_\_\_\_\_  
(Signature of Assessor)

**SCHEDULE IV**

**DECLARATION OF PURPOSE FOR THE USE OF  
ASSESSMENT INFORMATION**

(Subsection 12(3))

I, \_\_\_\_\_ [**insert name**], of \_\_\_\_\_ [**insert street address**], \_\_\_\_\_ [**insert city**], \_\_\_\_\_ [**insert province**], \_\_\_\_\_ [**insert postal code**], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

- (a) a complaint or appeal under the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*;
- (b) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or
- (c) other: \_\_\_\_\_

**(insert description)**

DATED: \_\_\_\_\_, 20 \_\_\_\_ .

\_\_\_\_\_  
(Signature of Person Requesting Information)

\_\_\_\_\_  
(Print Name of Person Requesting Information)

**SCHEDULE V**  
**ASSESSMENT NOTICE**

(Subsection 15(1))

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

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

TAKE NOTICE that the assessment roll has been certified by the assessor for the \_\_\_\_\_ First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: **[insert name(s) & addresses]**

The interest in land is classified as: \_\_\_\_\_

The assessed value by classification of the land is: \_\_\_\_\_

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

TOTAL ASSESSED VALUE LIABLE TO TAXATION: \_\_\_\_\_

AND TAKE NOTICE that you may appeal this assessment to the Assessment Review Board within thirty (30) days after the date on which this Assessment Notice was mailed or e-mailed to you. The Notice of Appeal must be in writing and in the form specified in the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*.

DATED: \_\_\_\_\_, 20 \_\_\_\_ .

\_\_\_\_\_  
(Signature of Assessor)

**SCHEDULE VI**  
**NOTICE OF APPEAL**

(Subsection 26(1))

TO: Assessor for the Sucker Creek First Nation

**[insert address for Assessor]**

PURSUANT to the provisions of the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*, I hereby appeal the assessment of the following interest in land:

\_\_\_\_\_  
**(description of the assessable property, including the assessment roll number as described in the Assessment Notice)**

The grounds for appeal are **(describe the grounds for appeal in as much detail as possible)**:

- 1. \_\_\_\_\_
- 2. \_\_\_\_\_
- 3. \_\_\_\_\_
- 4. \_\_\_\_\_

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

\_\_\_\_\_  
\_\_\_\_\_

name and address of any representative acting on complainant's behalf in respect of this appeal:

\_\_\_\_\_  
\_\_\_\_\_

The required fee of \$ \_\_\_\_\_ is enclosed with this Notice of Appeal.

DATED: \_\_\_\_\_, 20 \_\_\_\_ .

\_\_\_\_\_  
(Signature of Appellant)

\_\_\_\_\_  
(Print Name of Appellant)

NOTE: a copy of the Assessment Notice must be enclosed with this Notice of Appeal.



**SCHEDULE VII**  
**NOTICE OF HEARING**

(Subsection 28(2))

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

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

TAKE NOTICE that the Assessment Review Board will hear an appeal from the assessment of the above-noted interest in land at:

Date: \_\_\_\_\_, 20\_\_

Time: \_\_\_\_\_ (a.m./p.m.)

Location: [address].

AND TAKE NOTICE that you should bring to the hearing all relevant documents in your possession respecting this appeal.

AND TAKE NOTICE that you may file written submissions to the Assessment Review Board prior to the above noted hearing date at the following address, instead of appearing in person at the hearing.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

DATED: \_\_\_\_\_, 20\_\_ .

\_\_\_\_\_  
(Signature of chair, Assessment Review Board)

**SCHEDULE VIII**

**ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS**

(Subsection 40(1))

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

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

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Sucker Creek First Nation in respect of the assessment of \_\_\_\_\_  
\_\_\_\_\_ **[describe interest in land]**.

The Assessment Review Board believes that you may have information or documents that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to **[check the applicable boxes below]**:

1. Attend before the Assessment Review Board at a hearing at

Date: \_\_\_\_\_, 20\_\_

Time: \_\_\_\_\_ (a.m./p.m.)

Location: \_\_\_\_\_ **[address]**

to give evidence concerning the assessment and to bring with you the following documents:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

and any other documents in your possession that may relate to this assessment.

A \$20 witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents **[list documents]** OR any documents in your possession that may relate to this assessment, to the chair, Assessment Review Board, at \_\_\_\_\_ **[address]** on or before \_\_\_\_\_.

Please contact \_\_\_\_\_ at \_\_\_\_\_ if you have any questions or concerns respecting this Order.

DATED: \_\_\_\_\_, 20\_\_ .

\_\_\_\_\_  
(Signature of chair, Assessment Review Board)

**SCHEDULE IX**  
**NOTICE OF WITHDRAWAL**

(Subsection 45(1))

TO: Chair, Assessment Review Board for the Sucker Creek First Nation  
[address]

PURSUANT to the provisions of the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*, I hereby withdraw my appeal of the assessment of the following interest in land:

Description of the interest in land: \_\_\_\_\_

Date of Notice of Appeal: \_\_\_\_\_

DATED: \_\_\_\_\_, 20 \_\_\_\_ .

\_\_\_\_\_  
(Signature of Complainant or representative)

\_\_\_\_\_  
(Print Complainant's Name)

**SCHEDULE X**

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR**

(Subsection 3(7))

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR  
FOR THE SUCKER CREEK FIRST NATION**

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

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

\_\_\_\_\_

DATE OF REQUEST: \_\_\_\_\_

PURSUANT to subsection \_\_\_\_ of the *Sucker Creek First Nation Property Taxation By-law, 2011*, I request that you provide to me, in writing, no later than \_\_\_\_\_  
**(Note: must be a date that is at least fourteen (14) days from the date of request)**,  
the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

\_\_\_\_\_  
Tax Administrator for the Sucker Creek First Nation

DATED: \_\_\_\_\_, 20 \_\_\_\_ .

**SCHEDULE XI**  
**TAX NOTICE**  
(Subsection 57(1))

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

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

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

PURSUANT to the provisions of the *Sucker Creek First Nation Property Assessment and Taxation By-law - 2011*, taxes in the amount of \$\_\_\_\_\_ are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before \_\_\_\_\_. [**Note to First Nation: if taxes are paid in conjunction with lease payments, insert the following instead: “Pursuant to Part XV of the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*, taxes are due and payable in conjunction with periodic lease payments on or before \_\_\_\_\_.”]** Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Sucker Creek First Nation, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by \_\_\_\_\_ shall incur penalties and interest in accordance with the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*.

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

\_\_\_\_\_  
\_\_\_\_\_

Assessed value	\$ _____
Taxes (current year)	\$ _____
Unpaid Taxes (previous years)	\$ _____
Penalties	\$ _____
Interest	\$ _____
Total Payable	\$ _____

DATED: \_\_\_\_\_, 20 \_\_\_\_ .

\_\_\_\_\_  
(Signature of tax administrator)

**SCHEDULE XII**  
**TAX CERTIFICATE**

(Subsection 62(1))

In respect of the interest in land described as: \_\_\_\_\_  
and pursuant to the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this Certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of: \$ \_\_\_\_\_ are due and owing on the above-referenced interest in land as of the date of this Certificate.

The following persons are jointly and severally liable for all unpaid taxes:

\_\_\_\_\_  
\_\_\_\_\_

DATED: \_\_\_\_\_, 20 \_\_\_\_ .

\_\_\_\_\_  
(Signature of tax administrator)

**SCHEDULE XIII**

**DEMAND FOR PAYMENT/NOTICE OF ENFORCEMENT**

(Subsection 67(2))

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

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

In respect of the interest in land described as: \_\_\_\_\_  
and pursuant to the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: \$ \_\_\_\_\_

Penalties: \$ \_\_\_\_\_

Interest: \$ \_\_\_\_\_

Total unpaid tax debt: \$ \_\_\_\_\_

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before \_\_\_\_\_, no further penalties and interest will be assessed on this amount.

If the all or any portion of the tax debt is not paid on or before \_\_\_\_\_, a further penalty of \$ \_\_\_\_\_ will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of \_\_\_\_ % per \_\_\_\_\_, compounded \_\_\_\_\_.

Payments must be made at the offices of the Sucker Creek First Nation, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

\_\_\_\_\_

TAKE NOTICE that 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 First Nation for the enforcement and collection of such debt.

DATED: \_\_\_\_\_, 20 \_\_\_\_.

\_\_\_\_\_  
(Signature of tax administrator)

**SCHEDULE XIV****COSTS PAYABLE BY DEBTOR ARISING FROM  
ENFORCEMENT PROCEEDINGS**

(Parts XIX, XXI and XXII)

The following are allowable costs payable by the debtor arising from the seizure and sale of personal property:

- |   |          |
|---|----------|
| 1. Preparation of a notice  | \$100    |
| 2. Service of notice on each person or place                              | \$250    |
| 3. Advertising in newspaper   | \$500    |
| 4. Time spent in conducting a seizure and sale of personal property:      | \$ 50/hr |
| 5. Actual cost of seizure and storage will be assessed based on receipts. |          |



**SCHEDULE XV**  
**NOTICE OF SEIZURE OF PERSONAL PROPERTY**  
(Subsection 71(1))

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

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

TAKE NOTICE that taxes, penalties and interest in the amount of \$\_\_\_\_\_ remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Demand for Payment/Notice of Enforcement dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within seven (7) days after delivery of this Notice may result in the tax administrator, pursuant to the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*, seizing the personal property described as follows:

**[general description of the personal property to be seized].**

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the *Edmonton Journal* newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

DATED: \_\_\_\_\_, 20 \_\_\_\_ .

\_\_\_\_\_  
(Signature tax administrator)

**SCHEDULE XVI**

## NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

(Subsection 72(1))

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Sucker Creek First Nation will take place on \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_ o'clock at \_\_\_\_\_ **[location]**.

The following personal property, seized pursuant to the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*, will be sold at the public auction:

**[general description of the goods].**

The proceeds of sale of the seized property shall be paid to any holders of security interests in the property and to the First Nation in order of their priority under applicable Provincial laws. Any monies received from the sale of the seized property that are in excess of these amounts owing will be paid to the debtor.

DATED: \_\_\_\_\_, 20 \_\_\_\_ .

\_\_\_\_\_  
(Signature of tax administrator)

**SCHEDULE XVII**

**NOTICE OF SEIZURE OF INTEREST IN LAND**

(Subsection 75(2))

TO: \_\_\_\_\_  
(the "Debtor")

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
(the "taxable property")

TAKE NOTICE that taxes, penalties, and interest in the amount of \$ \_\_\_\_\_ remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Demand for Payment/Notice of Enforcement dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt BY June 30, 20\_\_ may result in the tax administrator, pursuant to the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*, seizing and selling the taxable property by public auction or tender as follows:

1. The public auction or tender, including any conditions that are attached to the acceptance of a bid to purchase the taxable property, shall be conducted in accordance with the procedures prescribed by the Council of the Sucker Creek First Nation, a copy of which may be obtained from the tax administrator.
2. The tax administrator will:
  - (a) publish a Notice of Sale of Interest in Land in the *Edmonton Journal* newspaper at least once in each of the four weeks preceding the date of the sale; and
  - (b) post the Notice of Sale of a Interest in Land in a prominent place on the reserve not less than 10 days preceding the date of the sale.
3. The Notice of Sale of Interest in Land will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.
4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus 5% of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.
5. The tax administrator will conduct the public auction or tender at the time and place set out in the Notice of Sale of Interest in Land unless it is necessary to adjourn in which case a further notice will be published.

6. If the First Nation does not receive a bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the taxable property for the amount of the upset price.
7. The debtor may redeem the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent any time within three months after the holding of the public auction or tender in respect of the taxable property (hereinafter referred to as the “redemption period”). Where the taxable property is redeemed, the First Nation will without delay repay to the bidder the amount of the bid.
8. A sale of taxable property by public auction or tender is not complete, and no transfer of the taxable property will be made, until the expiration of the redemption period and, where required, the tax administrator has obtained the consent of the Minister of Indian and Northern Affairs. If the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will transfer the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be transferred to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.
9. Council of the Sucker Creek First Nation will, without delay, notify the Minister of Indian and Northern Affairs in writing of any sale of the taxable property and of any redemption of the taxable property.
10. The tax administrator will register Certificate of Sale of Interest in Land pursuant to the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*.
11. A sale of the taxable property operates:
  - (a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and
  - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the transfer is registered, except an easement, restrictive covenant, building scheme or right of way registered against the interest in land.
12. Upon sale of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests that the debtor held in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, and any remaining proceeds must be paid to the debtor in accordance with the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*.

DATED: \_\_\_\_\_, 20 \_\_\_\_ .

\_\_\_\_\_  
(Signature of tax administrator)

**SCHEDULE XVIII**

**NOTICE OF SALE OF INTEREST IN LAND**

(Subsection 77(1))

TO: \_\_\_\_\_  
(the “debtor”)

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
(the “taxable property”)

TAKE NOTICE that a Notice of Seizure of Interest in Land was given in respect of the taxable property on \_\_\_\_\_ . 20\_\_ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of \$\_\_\_\_\_ , remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the taxable property will be conducted by public [auction/tender] [**Note to First Nation: specify whether sale will be by auction or tender throughout this Notice**] for unpaid taxes, penalties and interest owed to the Sucker Creek First Nation.

The public [auction/tender] will take place on:  
\_\_\_\_\_, 20\_\_ at \_\_\_\_\_ o’clock at \_\_\_\_\_ [**insert location**].

The tax administrator will conduct the public [auction/tender] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: \$\_\_\_\_\_ . The upset price is the lowest price for which the taxable property will be sold.
2. The public [auction/tender], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Sucker Creek First Nation as set out in this Notice.
3. If at the [auction/tender] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to assignment of the taxable property for the amount of the upset price.
4. The debtor may redeem the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent any time within three months after the holding of the public [auction/tender] in respect of the taxable property (hereinafter referred to as the “redemption period”). Where the taxable property is redeemed, the First Nation will without delay repay to the bidder the amount of the bid.

5. A sale of taxable property by public auction or tender is not complete, and no transfer of the taxable property will be made, until the expiration of the redemption period and, where required, the tax administrator has obtained the consent of the Minister of Indian and Northern Affairs. If the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will transfer the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be transferred to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.
6. Council of the Sucker Creek First Nation will, without delay, notify the Minister of Indian and Northern Affairs in writing of any sale of the taxable property and of any redemption of the taxable property.
7. The tax administrator will register Certificate of Sale of Interest in Land pursuant to the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*.
8. A sale of the taxable property operates:
  - (a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and
  - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the transfer is registered, except an easement, restrictive covenant, building scheme or right of way registered against the interest in land.
9. Upon sale of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests that the debtor held in the taxable property, including the improvements, will be transferred in full to the purchaser.
10. The proceeds of sale of the taxable property will be paid first to the First Nation, and any remaining proceeds must be paid to the debtor in accordance with the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*.

DATED: \_\_\_\_\_, 20 \_\_\_\_ .

\_\_\_\_\_  
(Signature of tax administrator)

**SCHEDULE XIX**

**CERTIFICATE OF SALE OF INTEREST IN LAND**

(Subsection 81(4))

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

\_\_\_\_\_  
(description of improvements)

I, \_\_\_\_\_, tax administrator of the Sucker Creek First Nation hereby certify that resulting from the failure of \_\_\_\_\_ to pay the outstanding tax debt on the above-noted interest on land, that interest has been disposed of by public auction [**tender**] pursuant to the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*. Pursuant to that By-law, the following person must be substituted for the debtor as the holder of the above-noted interest in land:

\_\_\_\_\_  
(Name of Purchaser)

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
(Address of Purchaser)

DATED: \_\_\_\_\_, 20 \_\_\_\_ .

\_\_\_\_\_  
(Signature of tax administrator)



**SCHEDULE XX**

**NOTICE OF CANCELLATION OF INTEREST IN LAND**

(Section 85)

TO: \_\_\_\_\_  
[insert Debtor’s name]

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
(the “taxable property”)

TAKE NOTICE that taxes, penalties, and interest in the amount of \$ \_\_\_\_\_ remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Demand for Payment/Notice of Enforcement dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that unless the above-noted outstanding taxes are paid in full on or before June 30, 20\_\_ , the interest you hold in the taxable property will be absolutely and unconditionally cancelled. Upon such cancellation, your interest in the taxable property will transfer in the First Nation pursuant to the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*. Upon the cancellation of your interest in the taxable property, you will be required to immediately vacate the interest in land, and any rights or interests which you acquired through such interest in land will cease to exist.

AND TAKE NOTICE that you may prevent cancellation by paying all taxes due and payable, with costs, to the Sucker Creek First Nation on or before June 30, 20\_\_ .

DATED: \_\_\_\_\_ , 20 \_\_\_\_ .

\_\_\_\_\_  
(Signature of tax administrator)

**SCHEDULE XXI**

**CERTIFICATE OF CANCELLATION OF INTEREST IN LAND**

(Subsection 86(2))

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

I, \_\_\_\_\_, tax administrator for the Sucker Creek First Nation, hereby certify that resulting from the failure of \_\_\_\_\_ [**insert name of debtor**] to pay the outstanding tax debt owing on the above-mentioned interest in land, such interest has been cancelled and transferred to the Sucker Creek First Nation pursuant to the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*.

DATED: \_\_\_\_\_, 20 \_\_\_\_ .

\_\_\_\_\_  
(Signature of tax administrator)

**SCHEDULE XXII**  
**NOTICE OF FORFEITURE**

(Section 89)

TO: \_\_\_\_\_  
[insert debtor's name]

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
(the "taxable property")

TAKE NOTICE that taxes, penalties, and interest in the amount of \$ \_\_\_\_\_ remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Demand for Payment/Notice of Enforcement dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that taxes imposed by the *Sucker Creek First Nation Property Assessment and Taxation By-law - 2011* for the above-noted interest in land have been outstanding for two years and pursuant to the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*, the above-noted interest in land is now subject to forfeiture.

AND TAKE NOTICE that unless the above-noted outstanding taxes are paid in full on or before the 40th day after the date of this Notice, the interest you hold in the taxable property will be absolutely and unconditionally forfeited to the Sucker Creek First Nation. Upon such forfeiture, your interest in land will transfer in the First Nation pursuant to the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*.

AND TAKE NOTICE that you may prevent forfeiture by paying all taxes due and payable, with costs, to the Sucker Creek First Nation on or before the 40th day after the date of this Notice.

DATED: \_\_\_\_\_, 20 \_\_\_\_ .

\_\_\_\_\_  
(Signature of tax administrator)

**SCHEDULE XXIII**

**CERTIFICATE OF FORFEITURE**

(Subsection 90(1))

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

I, \_\_\_\_\_, tax administrator for the Sucker Creek First Nation, hereby certify that resulting from the failure of \_\_\_\_\_ [**insert name of debtor**] to pay the outstanding tax debt owing on the above-mentioned interest in land, such interest has been forfeited to the Sucker Creek First Nation pursuant to the *Sucker Creek First Nation Property Assessment and Taxation By-law, 2011*.

DATED: \_\_\_\_\_, 20 \_\_\_\_ .

\_\_\_\_\_  
(Signature of tax administrator)

**SCHEDULE XXIV**

**NOTICE OF DISCONTINUANCE OF SERVICES**

(Section 94)

TO: \_\_\_\_\_  
[Debtor's name]

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
(the "taxable property")

TAKE NOTICE that taxes, penalties, and interest in the amount of \$ \_\_\_\_\_ remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Demand for Payment/Notice of Enforcement dated \_\_\_\_\_ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that unless the above-noted outstanding taxes are paid in full on or before the 30th day after the date of this Notice, or you have appeared before Council and shown cause as set out below, the following services provided to this property will be discontinued: **[list services to be discontinued]**

AND TAKE NOTICE that you may attend a meeting of the Council of the Sucker Creek First Nation scheduled for \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_ o'clock, **[date within the 30 days of the date set out below]** at \_\_\_\_\_ **[location]**, and show cause as to why the services should not be discontinued.

AND TAKE NOTICE that you may prevent cancellation of services by paying all taxes due and payable, with costs, to the Sucker Creek First Nation on or before the 30th day after the date of this Notice.

DATED: \_\_\_\_\_, 20 \_\_\_\_ .

\_\_\_\_\_  
(Signature of tax administrator)

**BURNS LAKE INDIAN BAND**  
**PROPERTY TAX EXPENDITURE BY-LAW**  
**BY-LAW NO. 2011-01**

[Effective December 20, 2011]

**WHEREAS:**

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

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

Section 12 of the *Property Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, this *Taxation Expenditure By-law* is hereby enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

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

**SHORT TITLE**

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

**DEFINITIONS**

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

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

“band” means the Burns Lake Indian Band;

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

- “community works” includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the band or council on behalf of the band and used for community services or general government services, including, without limiting the generality of the foregoing, band administration offices, band public works yards, cemeteries, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with reserve lands appurtenant thereto;
- “community services” includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the band or council on behalf of the band and of benefit to any residents of reserve (whether in common with any non-residents of reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, daycare, library, park, playground, police or fire protection programs and services;
- “council” means the council of the Burns Lake Indian Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the band members from time to time;
- “fiscal year” means January 1st of a calendar year through December 31st of the same calendar year;
- “general government services” includes, without limitation, government and administrative programs, services and operations of the band or council on behalf of the band including, without limiting the generality of the foregoing, the operations of council and the development, preparation, enforcement and administration of council or band policies, by-laws and programs and the administration and operation of departments of the band;
- “Minister” means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the minister;
- “permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under section 12 of the *Property Taxation By-law*;
- “property assessment by-law” means the *Burns Lake Indian Band Property Assessment By-law* approved and passed by the council and approved by the Minister, as amended from time to time;
- “property taxation by-law” means the *Burns Lake Indian Band Property Taxation By-law* approved and passed by the council and approved by the Minister, as amended from time to time;

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

“public works” includes:

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

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

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

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

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

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

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

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

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated reserve lands; and

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

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

“surveyor of taxes” means the surveyor of taxes appointed by council under the Burns Lake Indian Band Property Assessment and Taxation By-laws;



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

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

### **AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE**

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

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

### **ANNUAL PROPERTY TAX BUDGET**

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

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

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

(4) For greater certainty:

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

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

### **PROPERTY TAX REVENUE ACCOUNTS**

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

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

### ADMINISTRATION AND ENFORCEMENT

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

### BY-LAW REMEDIAL

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

### MISCELLANEOUS

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

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

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

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

### COMING INTO FORCE

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

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the  [29th]  day of August, 2011.

[Al Gerow]

\_\_\_\_\_  
Chief

[Dan George]

\_\_\_\_\_  
Councillor

[Wesley Sam]

\_\_\_\_\_  
Councillor

**SCHEDULE "A"****BURNS LAKE INDIAN BAND****TAXATION BUDGET: 2011**

REVENUES		\$294,100.00
General Government Services		
Supplies	\$ 1,400.00	
Council Honorariums	\$ 7,600.00	
Tax Appeals	\$ 1,200.00	
Administration	\$ 27,500.00	
Protective Services		
Emergency Measures	\$ 0.00	
Fire Protection	\$ 0.00	
Animal/Pest Control	\$ 0.00	
Transport Services		
Street Lights	\$ 0.00	
Recreational and Cultural Services		
Community Centre	\$110,000.00	
Community Development Services		
Planning	\$ 10,000.00	
Engineering	\$ 10,000.00	
Environment Health Services		
Refuse	\$ 0.00	
Sewer	\$ 0.00	
Water	\$ 0.00	
Fiscal Services		
Capital Reserves	\$ 4,000.00	
Debt Charges	\$120,000.00	
Payments to Other Government Authorities		
BC Assessment	\$ 2,400.00	
	<u>\$294,100.00</u>	
TOTAL EXPENDITURES		\$294,100.00

**BURNS LAKE INDIAN BAND  
RATES BY-LAW  
BY-LAW NO. 2011-02**

[Effective December 20, 2011]

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

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

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

**1.** This by-law may be cited for all purposes as the *Burns Lake Indian Band 2011 Rates By-law No. 2011-02*.

**2.** Pursuant to Section 18.1 of the *Burns Lake Indian Band Property Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2011 *Burns Lake Indian Band Rates By-law No. 2011-02*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the  [29]  day of August, 2011.

[Al Gerow]

\_\_\_\_\_  
Chief Al Gerow

[Dan George]

\_\_\_\_\_  
Councillor Dan George

[Wesley Sam]

\_\_\_\_\_  
Councillor Wesley Sam

**SCHEDULE “A”**

The Council of the Burns Lake Indian Band hereby adopts the following taxation rates for the 2011 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 18.1 of the <i>Burns Lake Indian Band Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Burns Lake Indian Band Property Assessment By-law</i> .
Class 1 - Residential	0
Class 2 - Utilities	83.016661
Class 3 - Unmanaged Forest Land	0
Class 4 - Major Industry	45.4310958
Class 5 - Light Industry	0
Class 6 - Business and Other	42.876737
Class 7 - Managed Forest Land	0
Class 8 - Recreation/Non-Profit Organization	0
Class 9 - Farm	0

**FORT NELSON FIRST NATION**  
**RATES BY-LAW**  
**BY-LAW NO. 2011-#1**

[Effective December 20, 2011]

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

AND WHEREAS the Council of the Fort Nelson First Nation (also known as the Fort Nelson Indian Band) enacted the *Fort Nelson Indian Band Property Taxation By-law* on April 27th, 1994;

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

1. This by-law may be cited for all purposes as the *Fort Nelson First Nation Rates By-law 2011*.

2. Pursuant to Section 18.1 of the *Fort Nelson Indian Band Property Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2011 *Fort Nelson First Nation Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [27] day of [June], 2011.

Quorum is of 4 council members.

[Kathi Dickie]

\_\_\_\_\_  
Chief Kathi Dickie

\_\_\_\_\_  
Councillor Bernadette Makowski

[Roberta Michel]

\_\_\_\_\_  
Councillor Roberta Michel

[Harvey Behn]

\_\_\_\_\_  
Councillor Harvey Behn

\_\_\_\_\_  
Councillor Samantha Kotchea

[Sharleen Wildeman]

\_\_\_\_\_  
Councillor Sharleen Wildeman

**SCHEDULE “A”**

The Council of the Fort Nelson First Nation hereby adopts the following taxation rates for the 2011 taxation year for the following classes of property:

Class of Property as prescribed under Schedule II and Section 18.1 of the <i>Fort Nelson Indian Band Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Fort Nelson Indian Band Property Taxation By-law</i> .
Class 1 - Residential	0
Class 2 - Utilities	38.3
Class 3 - Unmanaged Forest Land	0
Class 4 - Major Industry	34.05
Class 5 - Light Industry	30.2
Class 6 - Business and Other	0
Class 7 - Managed Forest Land	0
Class 8 - Recreation/Non-Profit Organization	0
Class 9 - Farm	0

**Haisla Nation**  
**FINANCIAL ADMINISTRATION BY-LAW**  
**BY-LAW NO. 001**

[Effective October 31, 2011]

A by-law to regulate the management and control of Haisla Nation funds and establish the administrative structure of the Haisla Nation which manages the funds.

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

- (a) the appropriation and expenditure of moneys of the Haisla Nation to defray the Haisla Nation expenses;
- (b) the appointment of officials to conduct the business of Council; and
- (c) any matter arising out of or ancillary to the exercise of the powers described in section 83(1) of the Act;

AND WHEREAS the Council of the Haisla Nation has determined that it is desirable and necessary that a financial administration by-law be established for the purposes set out in section 83(1) of the Act;

NOW THEREFORE the Council of the Haisla Nation, at a duly convened meeting, enacts the following by-law:

## PART 1

### TITLE

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

## PART 2

### DEFINITIONS

2. In this By-law,

“Act” means the *Indian Act*;

“Annual audit” means an audit by an Auditor of the Haisla Nation’s consolidated financial statements for the preceding fiscal year, according to generally accepted auditing standards and including a separate audit of the Tax Account;

“Annual budget” means the revenues and expenditures projected and approved by Council under section 31 for the next fiscal year and includes any amendments to the annual budget made under section 30;

“Annual audited financial statements” means the consolidated financial statements audited by an Auditor as part of conducting the annual audit;

“Auditor” means a person or company who is designated as a Chartered accountant or Certified General Accountant and who is a member in good standing with the registered accounting association that regulates his designation;

“Operations Manager” means the employee or contractor appointed by resolution as the administrator of the Haisla Nation;

“Board” means the treasury board of the Haisla Nation established pursuant to section 11 of this By-law;

- “Capital works” means major physical assets owned or controlled by the Haisla Nation, including roads, bridges, utilities, water supply and septic systems, ditches and water spillways, buildings, waste control facilities, land, landscaping and fencing;
- “Comptroller” means the person appointed under section 23;
- “Council” means the council of the Haisla Nation and includes the Chief Councillor of the Haisla Nation;
- “Department” means an administrative division or agency of the Haisla Nation government as established from time to time and includes:
- (a) internal organizational units of the Haisla Nation administration;
  - (b) any board, tribunal, commission or committee of the Haisla Nation; and
  - (c) any corporate entity controlled by the Haisla Nation, including a partnership;
- “Employee” includes, for the purposes of this By-law, any contractors with the Haisla Nation who administer, manage or control Haisla Nation funds;
- “Expenditure By-law” means a by-law of the Haisla Nation enacted pursuant to section 83 of the Act, specifying allowable expenditures from Tax Revenue;
- “Haisla Nation funds” means all moneys received and managed by Council, or its designate, for the use and benefit of the Haisla Nation, including all revenues, grants, contributions, loans, earnings from business enterprises and, unless otherwise indicated in this By-law, includes Tax Revenue, but does not include:
- (a) money received by the Haisla Nation on behalf of an individual, corporate entity or partnership; and
  - (b) any money received and managed by Council for which Council has approved an alternative arrangement under to section 9 of this By-law;
- “Haisla Nation” means the Haisla Nation also known as Kitamaat Indian Band, being a band, as defined under the *Indian Act*;
- “Fiscal Year End” means the date specified in section 25.
- “Funding agreement” means any written contract between the Haisla Nation and another party or parties, pursuant to which money is to be paid to the Haisla Nation;
- “General Account” means any bank account in the name of the Haisla Nation and created pursuant to section 46;
- “Resolution” means a decision of Council at a duty held Council meeting and recorded in writing;
- “Tax Account” means a single bank account in the name of the Haisla Nation for the purpose of holding all and making expenditures from Tax Revenue;
- “Taxation By-law” means a by-law providing for the taxation of real property and enacted by the Haisla Nation pursuant to section 83 of the Act; and

“Tax Revenue” means any revenue collected by the Haisla Nation pursuant to a Taxation By-law.

### **PART 3**

#### **APPLICATION**

**3.** This by-law governs the management and control of Haisla Nation funds and the administrative organization of the Haisla Nation to manage and control Haisla Nation funds.

**4.** This by-law applies to Council and all departments in receipt of Haisla Nation funds.

### **PART 4**

#### **COUNCIL**

##### **Role of Council**

**5.** Council must conduct the business of the Haisla Nation in a manner that ensures sound financial management by, among other things, carrying out the following duties and responsibilities:

- (a) ensuring that the annual budget of the Haisla Nation does not have expenditures exceeding revenues;
- (b) planning and budgeting financial and other resources for local services and capital works projects;
- (c) setting policies and procedures to safeguard the resources of the Haisla Nation and maximize the well-being of the members of the Haisla Nation;
- (d) ensuring Council and all employees of the Haisla Nation have full financial accountability at all times to all members of the Haisla Nation;
- (e) ensuring the Haisla Nation meets all financial obligations with third parties;
- (f) ensuring all investments in financial instruments are made in accordance with prudent investor standards;
- (g) overseeing the work of all employees of the Haisla Nation, through the Operations Manager, and ensuring that all employees of the Haisla Nation who manage and control Haisla Nation funds are:
  - (i) responsible for maintaining accurate financial records; and
  - (ii) qualified for the position to which they are appointed;
- (h) permitting access by all members of the Haisla Nation, under the supervision of Council or its designate, to Haisla Nation by-laws, annual budgets, annual audited financial statements and annual audit reports of the Haisla Nation;

- (i) ensuring that all financial records of the Haisla Nation, including computer files, are kept in the administration office of the Haisla Nation in a secure and safe condition, and are not removed from the office without the authority of Council, such authority to be evidenced by resolution; and
- (j) ensuring the sale of any assets owned by the Haisla Nation is for no less than fair market value.

### **Duties**

**6.** Each member of Council must, in exercising his powers and performing his functions under this By-law:

- (a) act honestly and in good faith and in the best interests of the Haisla Nation; and
- (b) exercise the care, diligence and skill of a reasonably prudent person.

**7.** Council may, by resolution, approve any funding agreement.

**8.** Notwithstanding the provisions of this By-law, Council may by resolution approve an alternative arrangement other than the provisions of this By-law for the management of money received pursuant to the terms of a funding agreement, if the terms of the funding agreement require the alternative arrangement.

## **PART 5**

### **TREASURY BOARD**

#### **Role of the Board**

**9.** The Board must ensure the control and management of Haisla Nation funds in a manner that is consistent with prudent financial management practices by, among other things, carrying out the following duties and responsibilities:

- (a) manage and control all transactions of Haisla Nations funds, including the receipt, collection, expenditure and disbursement of Haisla Nation funds;
- (b) administer and supervise the compilation and preparation of information for the annual budget;
- (c) present the annual budget to Council for its review and approval by resolution;
- (d) ensure the completion and of an annual audit and presentation of the audit to Council for its review and approval by resolution;
- (e) administer and supervise the financial records and reporting systems of the Haisla Nation;
- (f) ensure financial compliance of the Haisla Nation with all contracts and funding agreements entered into by Council or any department, and immediately report any non-compliance to Council;

- (g) report to Council on financial matters;
- (h) provide advice to Council on financial matters;
- (i) develop and present a list of candidates to Council for the position of Comptroller;
- (j) supervise and oversee the role and responsibilities of the Comptroller; and
- (k) oversee all other matters relating to the financial affairs of the Haisla Nation.

**10.** The Board may prescribe any requirements for the form and content of the financial records and the accounting systems of the Haisla Nation that it deems necessary.

### **Appointment of Board**

**11.** Council hereby establishes a treasury board of the Haisla Nation.

**12.** Council must, by resolution, appoint at least three voting members to the Board and those members must include:

- (a) Three members of the elected council

**13.** Council must, by resolution, appoint at least two non-voting members to the Board and those members must include:

- (a) The Operations Manager;
- (b) Comptroller

### **Terms of Office**

**14.** Council must, by resolution, appoint the Operations Manager to be a member of the Board for as long as she/he is the Operations Manager.

**15.** Council must, by resolution, appoint the members of the Board prescribed under subsections 12(a) and 13(a) and (b) for a term of office that is the same duration as a term of office for a member of Council.

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

- (a) by the Chair if the member has missed three consecutive scheduled meetings of the Board;
- (b) by a majority of Council and with the recommendation of the Chair; or
- (c) by a unanimous vote of Council.
- (d) must be in good standing with Kitamaat Village Council's Code of Ethics.

**17.** If any position on the Board is vacated for any reason, including under section 15, then Council must appoint by resolution, the members needed to fill any vacancies in the Board that result from that change.

### **Election and Role of the Chair**

**18.** The Board must elect from its members one person to serve as Chair of the Board.

**19.** The term of office for the position of Chair must be two years and a person may serve as a Chair for one or more consecutive terms.

**20.** If the Chair resigns, the Board must elect from its members one other person to serve as Chair for the balance of the term remaining.

**21.** The Chair must:

- (a) supervise and direct the work of the Board;
- (b) undertake administrative duties as necessary to oversee and implement the work of the Board; and
- (c) preside at meetings of the Board.

### **Role of Operations Manager**

**22.** The Operations Manager must act as the senior administrative officer of the Board and must assist the Board in carrying out its duties. The duties of the Operations Manager include:

- (a) ensuring the creation and maintenance of adequate records of Board minutes, resolutions, decisions and other proceedings;
- (b) maintaining security of finances and financial documents by:
  - (i) establishing safe storage in security boxes or safes;
  - (ii) establishing secure storage with security codes and locks on files, cash and valuable documents; and
  - (iii) ensuring no more than two people, in addition to himself, have knowledge of the security codes, combinations or possession of keys to locked files;
- (c) ensuring all cash is deposited in a drop safe located in the administration office of the Haisla Nation at the end of each business day;
- (d) monitor all contracts and funding agreements entered into by Council or any department for financial compliance and immediately report any non-compliance to the Board; and
- (e) complete any other task assigned by the Board.

## **COMPTROLLER**

### **Role of Comptroller**

**23.** The Comptroller reports directly to the Board and must:

- (a) conduct the administration necessary to discharge the financial administration responsibilities of the Board, including staff supervision;

- (b) maintain records of all information required to facilitate the annual audit;
- (c) compile and prepare information for the annual budget and any amended annual budget;
- (d) administer and maintain adequate and timely financial records and reporting systems that record all financial transactions of the Haisla Nation, including but not limited to copies of all vouchers, financial statements, cancelled cheques and correspondence relating to the financial business of the Haisla Nation and systems;
- (e) prepare and present to the Board by the 20th of each month, a financial statement for the previous month that includes a balance sheet and a statement of operations showing revenues and expenditures;
- (f) receive, record and deposit, or administer the receipt, recording and deposit of all money received by the Haisla Nation in a timely manner;
- (g) ensure all accounts payable are paid in accordance with the procedures set out in this By-law;
- (h) complete any other task assigned by the Board; and
- (i) maintain a detailed inventory of all Haisla Nation assets having a reasonable estimate of fair market value over \$1000.00.

### **Appointment of Comptroller**

**24.** The Finance Manager will be the Comptroller and must, by resolution be appointed.

**25.** Subject to the provisions of this By-law, the engagement and removal of any person as Comptroller must be consistent with any personnel policies of the Haisla Nation.

## **PART 6 FISCAL YEAR**

**26.** The financial year-end of the Haisla Nation is March 31.

### **ANNUAL BUDGET**

**27.** The Board must prepare estimates of the projected revenues of the Haisla Nation for the purpose of preparing the annual budget.

**28.** Each department manager must prepare the department's annual budget and any amendments thereto for the operation of the department and must submit the budget and any amendments prepared to the Board.

**29.** The Board must review and approve an annual budget and submit the annual budget to Council for consideration and approval by resolution.

**30.** Council is solely responsible for the approval of the annual budget for each fiscal year.



**31.** Council may, by resolution, direct amendments to the annual budget submitted by the Board.

**32.** The annual budget becomes effective upon approval by Council by resolution.

**33.** The annual budget must be made available during regular working hours for inspection by any member of the Haisla Nation, and copies are to be provided to Haisla Nation members upon written request to the Comptroller and payment of a fee of \$25.00.

### **ANNUAL AUDIT**

**34.** Council must appoint annually, by resolution, an Auditor to conduct the annual audit, and prepare an annual audit report and a separate annual audit report with respect to the Tax Account.

**35.** The Auditor reports to Council.

**36.** The Auditor must be entitled to access any information or records that are held by or in the control of the Haisla Nation and are necessary to complete the annual audit, including but not limited to:

- (a) all books, records, accounts and vouchers of the Haisla Nation;
- (b) any information held by or under the control of a department manager or any agent of the Haisla Nation that is necessary for the completion of the audit;
- (c) all Council resolutions and Haisla Nation by-laws; and
- (d) any agreements, contracts, or related documents entered into or in control of the Haisla Nation, Council or any employee of the Haisla Nation.

**37.** The annual audit must be conducted in accordance with generally accepted auditing standards, must include a general review of the adequacy of the accounting procedures and systems of control employed to preserve and protect the assets of the Haisla Nation and must be completed in no more than 4 months after the Fiscal Year End.

**38.** The Comptroller must provide any assistance to the Auditor required for the completion of the annual audit.

**39.** After the review of the annual audited financial statements and annual audit reports by the Board, the Auditor must present the statements and reports to Council.

**40.** Council must consider and vote on the annual audited financial statements and annual audit reports at a duly held meeting of Council and, if approved, must be signed by the Chief and one other person as designated by resolution.

### **Public Access**

**41.** Once Council signs the annual audited financial statements and annual audit reports, the Comptroller must post copies of the statements and reports in such public places as determined by Council by resolution.

**42.** The Comptroller must retain the signed, annual audited financial statements and annual audit reports, and any member of the Haisla Nation may

- (a) inspect the statements and reports during regular office hours; and
- (b) directly or through an agent, make a copy of the statements, the reports or any part thereof, upon payment of a fee of \$0.25 per page.

## **PART 7**

### **FINANCIAL MANAGEMENT: DEPOSITS**

#### **General Requirements**

**43.** The Board must ensure that all operating and savings accounts in the name of the Haisla Nation are established at a chartered bank, trust company or credit union.

**44.** The Comptroller must ensure the safekeeping of all Haisla Nation funds received and maintain a numbered receipt book for the funds.

**45.** Upon receipt of any Haisla Nation funds other than Tax Revenue, the Comptroller must:

- (a) stamp all cheques immediately upon receipt with a stamp that designates the monies for deposit into a General Account;
- (b) cause such funds to be deposited into a General Account within five days of receipt; and
- (c) promptly issue a receipt in the correct amount to the payor.

**46.** Upon receipt of any Tax Revenue, the Comptroller must:

- (a) stamp all cheques immediately upon receipt with a stamp that designates the monies for deposit into the Tax Account;
- (b) cause such funds to be deposited into the Tax Account within five days of receipt; and
- (c) subject to any requirement to issue a receipt in the Tax By-law, promptly issue a receipt in the correct amount to the payor.

#### **Bank Accounts and Tax Account**

**47.** The Comptroller must, under the supervision of the Board, establish at least one bank account held in the name of the Haisla Nation, into which all Haisla Nation funds, other than Tax Revenue, must be deposited.

**48.** The Comptroller must, under the supervision of the Board, establish one Tax Account into which all Tax Revenue must be deposited.

**49.** The Board may authorize the Comptroller to reallocate funds from one General Account to another General Account, for investment purposes or program and services delivery.

**50.** Funds in any General Account and the Tax Account must be administered by the Comptroller.

**51.** The interest earned on Haisla Nation funds, other than the Tax Revenue, must be paid to a General Account.

**52.** The interest earned on Tax Revenue must be paid to the Tax Account.

### **FINANCIAL MANAGEMENT: RESERVE FUND**

#### **Reserve Fund**

**53.** Subject to the provisions of any funding arrangement, Council may, by resolution, authorize the establishment of a reserve fund, using Haisla Nation funds other than Tax Revenue, called the “Reserve Fund” for the sole purposes of:

- (a) constructing or upgrading capital works of the Haisla Nation;
- (b) supplementing operational costs when projected revenues for Haisla Nation administrative, social and educational programs are anticipated to be lower than projected expenditures.

#### **Conditions of Use**

**54.** The following conditions apply to the use of any Reserve Fund created under section 53:

- (a) the Reserve Fund must be established in a separate bank account with a bank, trust company or credit union;
- (b) Council must regularly inform the members of the Haisla Nation about the use of the Reserve Fund;
- (c) the members of the Haisla Nation must give prior approval for any withdrawal from the Reserve Fund over \$10,000, such approval to be obtained in the same manner as set out in section 69(b) of this By-law;
- (d) Council must ensure that contributions are made to the Reserve Fund on an annual basis as part of normal monthly expenditure from Haisla Nation funds and each contribution must be no less than 10% of the total projected annual revenues of the Haisla Nation set out in the annual budget projections;
- (e) Council can only withdraw from the Reserve Fund between April 1 and April 15 of each fiscal year and only if a balance of \$30,000 remains in the Reserve Fund account after the withdrawal, unless Council receives approval of the members of the Haisla Nation in the same manner as set out in section 69(b) of this By-law;
- (f) Council must ensure that contributions to the Reserve Fund are budgeted as part of the annual budget, and are shown in financial statements required under subsection 23(e) of this By-law; and
- (g) the Reserve Fund will be established and maintained on or before April 1, of each year.

## FINANCIAL MANAGEMENT: EXPENDITURES

### Conditions of Expenditures

**55.** Prior to any expenditure from a General Account, other than loans under section 68, the following conditions must be met:

- (a) funds for the expenditure must be allocated and approved as part of the annual budget; and
- (b) the expenditure must be consistent with prudent cash management practices.

**56.** Any expenditures from the Tax Account must be in accordance with an Expenditure By-law.

### Authorized Signatories

**57.** Council may, by resolution, designate up to four individuals to sign any purchase order, work order, cheque, agreement or other obligation to make an expenditure from Haisla Nation funds, provided that any obligation to make an expenditure must be signed by:

- (a) the Operations Manager or, if the Operations Manager is unavailable, the Comptroller or designated department manager.

**58.** Council may, by resolution, designate the individuals described below to sign purchase orders and work orders for up to the following limits:

<u>Employee Title</u>	<u>Limit</u>
(a) Department Manager	\$5,000.00; and
(b) Operations Manager	\$50,000.00.

### Bonding and Insurance Requirements

**59.** Council must ensure that any individual that is designated under section 57 is bonded to a minimum of **\$50,000.00**, and any individual that is designated under that section 58 is bonded to a minimum of **\$30,000.00**.

**60.** Council must ensure that the Haisla Nation obtains a reasonably prudent amount of loss and liability insurance to protect the Haisla Nation and its assets.

### Expenditure Procedures

**61.** The Comptroller may distribute Haisla Nations funds, other than Tax Revenue, among more than one General Account if she/he determines that it is administratively prudent to do so.

**62.** Council may by resolution authorize expenditure from the Tax Account if the expenditure has been approved by Council:

- (a) as part of the annual budget; and
- (b) as part of the Expenditure By-law.

**63.** An individual designated under section 58 may sign a purchase order or work order up to the amount specified in section 58 provided the expenditure has been approved by Council as part of the annual budget.

**64.** The Board must report to the Council no later than the last day of the month with the following information for the previous month:

- (a) a summary of revenues and expenditures for the previous month;
- (b) a cumulative summary of year-to-date revenues and expenditures;
- (c) bank balances for all General Accounts and the Tax Account; and
- (d) a monthly cash flow report showing annual projections for each department and year-to-date revenues and expenditures of each department.

**65.** Council must ensure that all expenditures for the Haisla Nation meet the conditions set out in section 55.

### **Travel Expenses**

**66.** All employees of the Haisla Nation must submit travel expenses over \$100.00 to the Operations Manager for advance approval and the Operations Manager may approve such expenses, provided that the expenses are within the annual budget.

**67.** On an annual basis, the Board must recommend allowable rates of travel expenses and conditions of reimbursement to Council for its consideration and approval, by resolution. If there have been no recommended changes, then the previous existing rates and conditions shall apply until amended by resolution.

## **FINANCIAL MANAGEMENT: BORROWING AND DEBTS**

### **Borrowing and Credit Powers of Council**

**68.** Council may, by resolution, from time to time on behalf of the Haisla Nation:

- (a) by a simple majority of a quorum of Council shall pass a Band Council Resolution that clearly identifies the use of the funds, the amount to be borrowed, the term of any loan, and the funds to be allocated for repayment.
- (b) obtain credit for operational purposes of the Haisla Nation;
- (c) issue bonds, debentures, and other debt obligations either outright or as security for any liability or obligation of the Haisla Nation or any other person; and
- (c) mortgage, charge, whether by way of specific or floating charge, or give other security on the undertaking, or on the whole or any part of the property and assets, of the Haisla Nation (both present and future)
- (d) Haisla Nation will not provide business loan guarantees.

**Conditions of Borrowing**

**69.** Council must ensure that the following conditions have been met prior to passing an authorizing resolution under section 68:

- (a) if the amount to be borrowed is less than \$3 million and if Council approves of the terms of the loan, then Council must pass a resolution authorizing the loan;
- (b) if the amount to be borrowed is more than \$3 million, then Council must have the prior approval of the members of the Haisla Nation authorizing the loan, such vote to be held in accordance with the Haisla Nation Ratification Policy (attached as Appendix A);

**Collection of Debts**

**70.** The Board must seek, or cause to be sought, agreement for a payment plan from each person or entity that owes money to the Haisla Nation.

**71.** The Board must ensure that the repayment plan for any debt to the Haisla Nation under \$1,000.00 is for a term no longer than 12 months, unless otherwise approved by resolution.

**72.** The Board must ensure that the repayment plan for any debt to the Haisla Nation over \$1,000.00 is for a term no longer than 24 months, unless otherwise approved by resolution.

**73.** Council, or its designate, must charge interest on any debts owing to the Haisla Nation. Council must, by resolution, determine the amount of interest to be charged, provided that in no circumstances may it be less than the variable rate of the financial institution per year.

**74.** Council may, by resolution, set off or designate another person to set off any amount owing to the Haisla Nation against any money owed to the debtor from the Haisla Nation.

**75.** The Board may use a debt collection agency or, if approved by resolution, the court, to collect debts that are greater than \$1,000.00, more than 90 days in arrears and for which the debtor has failed to agree to a repayment plan according to this By-law. Prior to initiating any collection action under this provision, the Board must make reasonable efforts to enter into a repayment plan with the debtor in accordance with the provisions of this Part.

**76.** The Operations Manager, or his/her designate, must render a statement of account to all debtors of the Haisla Nation on a monthly basis.

**FINANCIAL REPORTING: INVOICING**

**77.** No person may make a payment on behalf of the Haisla Nation for the performance 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 resolution; or
- (b) by a person delegated to authorize such payment under this By-law.

**78.** The Operations Manager or his/her designate must ensure that an invoice is rendered, in a timely manner, for all work, goods or services that are provided for payment by the Haisla Nation.

### **AWARDING OF CONTRACTS**

**79.** Council may, by resolution, approve any contract on behalf of the Haisla Nation, provided the following conditions must be met:

- (a) any expenditure required of the Haisla Nation in the contract must meet the requirements under section 5;
- (b) the Operations Manager is responsible for managing the contract and must recommend the contract to Council; and
- (c) the Comptroller must state to Council that the funds are available to pay the expenditure.

**80.** Council may, by resolution designate the employees described below, to approve any contract for up to the following limits, provided the requirements under subsections 79(a) and (c) are met in advance:

<u>Employee Title</u>	<u>Limit</u>
(a) Department manager	\$5,000.00; and
(b) Operations Manager	\$50,000.00.

### **Tendering Requirements**

**81.** The Operations Manager may approve a capital works purchase up to \$15,000 without going to tender if the purchase was approved in the annual budget.

**82.** The Board must put all capital works purchases not approved in the annual budget, over \$15,000 to public tender and seek bids from at least three independent contractors for such purchases.

**83.** Council may, by resolution, approve the Board to consider less than three bids if less than three bids are received by the tender closing date.

**84.** In emergency situations telephone bids up to \$20,000 may be accepted by the Operations manager providing a written confirmation follows from the bidder and a record of telephone bids is filed.

**85.** Invitations to tender must 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) the amount of any security deposit.

**86.** The tendering period is not to be less than five working days, unless in an emergency situation.

**87.** All tenders are to be returned sealed and addressed to the Haisla Nation, clearly marked “Tendered for [*description of project*]” and the Comptroller must record, or cause to be recorded, the time and date of receipt on the unopened envelope of tender.

**88.** All tenders received must be opened in public in the presence of the Operations Manager and any department manager responsible for the tendering process.

**89.** The name of the bidder and the project; and the date and amount of the bid must be recorded.

**90.** The Board must accept the lowest tender received unless Council has passed a resolution that:

- (a) approves the other tender; and
- (b) records the reasons why it is in the best interests of the Haisla Nation to accept a higher tender.

**91.** Upon acceptance of a tender for the performance of work, goods, or services, the Board must ensure that;

- (a) a written contract is signed by the party accepting the contract and the Haisla Nation; and
- (b) a copy of the written contract is kept as a record of the Haisla Nation.

**92.** No disbursements or payment on any contract must be made without supporting documentation as required by any policies of the Board.

**93.** The Comptroller must retain a 15% hold-back of final payment or such greater amount as may be determined by the Board, from all contractors until Council, by resolution, approves all work as complete and satisfactory.

**94.** The Board may establish any further policies and procedures for the tender process as it considers necessary.

## PART 8 CONFLICTS OF INTEREST

### Definitions

**95.** The following definitions apply to this Part:

- (a) “Personal Gain” means any financial benefit; and
- (b) “Family Member” means 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.



### **General Conflict of Interest Rule**

**96.** A person who is a member of Council or the Board, or is otherwise employed by the Haisla Nation or one of its departments, must not use that office or employment for his/her own Personal Gain, the Personal Gain of his/her Family Member or to the detriment of the interests of the Haisla Nation.

### **Disclosure by Members of Council and the Board**

**97.** If a decision by Council or the Board may result in a member of Council or the Board, or his/her Family Member, receiving any Personal Gain, such member must make full and complete disclosure to Council or the Board, as the case may be, of the details of the potential Personal Gain.

**98.** It shall be the duty of each member of Council and the Board to disclose to Council or the Board, as the case may be, any real or perceived Personal Gain of any other member or any other member's Family Member.

**99.** A member of Council or the Board must disclose his potential Personal Gain and the potential Personal Gain of his/her Family Member in one of the following ways, whichever occurs first:

- (a) at the meeting at which the Council or the Board, as the case may be, first considers the decision that may result in the potential Personal Gain;
- (b) at the first meeting after the member becomes aware of the potential for the Personal Gain; or
- (c) in writing to the Council or the Board, as the case may be, as soon as the member becomes aware of the potential for the Personal Gain.

**100.** Immediately after the disclosure set out in subsections 99(a) and (b), the member in potential conflict must leave the meeting room and must not participate in any discussions or vote concerning the matter and the minutes of the meeting must record the time that the member leaves and returns to the meeting room.

**101.** Despite section 100, the person who leaves the room may still be counted for the purpose of calculating any quorum requirement.

### **Disclosure by Employees**

**102.** If an employee of the Haisla Nation or his/her Family Member may receive a Personal Gain from a contract with the Haisla Nation, he/she must disclose his interest to the Board in writing and thereafter refrain from taking part in any discussion or decision about the awarding of the contract.

### **Liability to Account**

**103.** Council may hold any person who fails to follow the proper procedure for disclosure and abstaining from involvement under this Part responsible to reimburse the Haisla Nation for any Personal Gain that he/she or his/her Family Member received.

**Suspension or Dismissal**

**104.** If any person other than a member of Council or the Operations Manager violates the conflict of interest provision, then subject to any personnel policy of the Haisla Nation, the Operations Manager may:

- (a) suspend the person; or
- (b) dismiss the person from all privileges and benefits of office or employment.

**105.** Subject to any personnel policy of the Haisla Nation, any person who is suspended or dismissed under section 104 must have a right to appeal the dismissal or suspension to Council.

**106.** If the Operations Manager violates the conflict of interest provision, then subject to any personnel policy of the Haisla Nation that applies to the Operations Manager, Council must:

- (a) suspend the Operations Manager; or
- (b) dismiss the Operations Manager from all privileges and benefits of office or employment.

**107.** Subject to any personnel policy of the Haisla Nation that applies to the Operations Manager, Council must, in a timely manner, give an Operations Manager who is suspended or dismissed under section 106 opportunity to speak to Council and explain any relevant circumstances.

**PART 9****NON-COMPLIANCE**

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

**PART 10****AMENDMENTS AND REPEAL**

**109.** Amendment or repeal of this By-law must be made by a by-law enacted by Council.

**PART 11****GENERAL**

**110.** In this By-law, any words in the singular include the plural and words in the plural includes the singular and the masculine includes the feminine and neuter where the context requires.

**111.** If any provision of this By-law held to be invalid, void, voidable or unenforceable for any reason, then the particular provision will be deemed severed from the remainder of this By-law and all remaining provisions of this By-law must remain in full force and effect.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the  [18]  day of  [May]  20  [11]  .

\_\_\_\_\_  
Chief Councillor

\_\_\_\_\_  
[Margaret Grant]  
Councillor

\_\_\_\_\_  
[Keith Nyce]  
Councillor

\_\_\_\_\_  
[Gerald Amos]  
Councillor

\_\_\_\_\_  
[Henry Amos]  
Councillor

\_\_\_\_\_  
[Kevin Stewart]  
Councillor

\_\_\_\_\_  
[Sylvia Woods]  
Councillor

\_\_\_\_\_  
[Ellis Ross]  
Councillor

\_\_\_\_\_  
[Alex Grant Sr.]  
Councillor

\_\_\_\_\_  
[Godfrey Grant Jr.]  
Councillor

## **Appendix A**

### **HAISLA NATION RATIFICATION POLICY**

Kitamaat Village Council (KVC) chooses from time to time to hold ratification votes with all eligible voting members of the Haisla Nation. The following procedures outline how the ratification process is conducted.

KVC determines a ratification vote is required via a formal Band Council Resolution at a duly convened council meeting;

KVC's Community Ratification Portfolio Holder and Committee is responsible for gathering all relevant information for the matter to be voted on and assembling into a formal information package within seven (7) calendar days following the council meeting;

The information package will also contain one self addressed stamped envelope to KVC's current auditing firm, one ballot per eligible voter, notice for when an informational meeting will be hosted by KVC representatives nearest the residence of the eligible voter and a mailing deadline that is clearly identified;

The ballot must clearly define a choice for voting "Yes" or for voting "No" to the matter at hand and are marked by sequential numbers;

KVC's Community Ratification Portfolio Holder and Committee ensures information packages (one per eligible voter) are mailed to the last known mailing address or delivered to all households On Reserve at least twenty-one (21) calendar days prior to the mailing deadline;

KVC's Community Ratification Portfolio Holder and Committee ensures information packages (one per eligible voter) are mailed to the last known mailing address or delivered to all eligible voters Off Reserve at least twenty-one (21) calendar days prior to the mailing deadline;

Public Notices of the informational meetings are to be posted at all administrative offices of KVC no less than fourteen (14) calendar days prior to the mailing deadline. Public Notices of the informational meetings can also be posted on the [www.haisla.ca](http://www.haisla.ca) website by the KVC website administrator no less than fourteen (14) calendar days prior to the mailing deadline;

The Operation's Manager must inform the current KVC auditing firm no less than fourteen (14) calendar days prior to the mailing deadline of the ratification process;

Informational meetings are conducted by KVC representatives in the Communities of Kitamaat Village BC, Terrace BC and Vancouver BC no less than seven (7) calendar days prior to the mailing deadline. KVC may also at its sole discretion choose to host "Open Houses" for the matter at hand only in Kitamaat Village BC or also at its sole discretion choose to host "Open Houses" for the matter at hand in Kitamaat Village, BC, Terrace, BC and Vancouver, BC;

KVC's auditor after receiving all mail in ballots will perform a ballot count no less than seven (7) calendar days after the mailing deadline has expired;

A vote in favour of the matter at hand is 50% plus one (1) "Yes" votes of the eligible votes cast;

KVC's auditor will promptly inform the Operation's Manager of the results of the ballot count only, no other information regarding the ballots will be disclosed either to the Operation's Manager or KVC;

The Operation's Manager will duly inform KVC of the results of the ratification vote;

**HOMALCO FIRST NATION  
FINANCIAL ADMINISTRATION BY-LAW NO. 1**

[Effective March 1, 2012]

A by-law to establish the administrative structure of the First Nation and regulate the management and control of First Nation funds.

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## PART 1

### INTRODUCTORY PROVISIONS

#### Preamble

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

- (a) The appropriation and expenditure of moneys or the First Nation to defray the First Nation expenses;
- (b) The appointment of officials to conduct the business of Council; and
- (c) Any matter arising out of or ancillary to the exercise of powers described in subsection 83(1) of the *Indian Act*;

AND WHEREAS the Council of the First Nation has determined that is desirable and necessary that a financial administration by-law be established for the purposes set out in subsection 83(1) of the *Indian Act*;

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

#### Title

**1.1** This By-law may be called the *Homalco First Nation Financial Administration By-law*.

#### Application

**1.2** (a) This By-law governs the management and control of the finances of the Homalco First Nation.

(b) This By-law applies to Council, all non-elected officials and all departments of the Homalco First Nation.



## Definitions

### 1.3 In this Act,

“annual audit” means an audit required under section 10.5;

“annual budget” means a budget approved by Council under section 5.7;

“annual financial statements” means the financial statements and any special purpose reports prepared by the band manager under section 10.5(a);

“audited annual financial statements” means

- (a) the annual financial statements,
- (b) the audit opinion prepared by the auditor under section 10.5(b)(ii)(A), and
- (c) any audit opinion prepared by the auditor under section 10.5(b)(ii)(B);

“auditor” means the person appointed as auditor of the First Nation in accordance with section 10.4;

“band manager” means the employee or contractor appointed by Council in accordance with section 4.1;

“Council” means the Council of the First Nation and includes the Chief of the First Nation;

“councillor” means a member of the Council of the First Nation;

“department” means an administrative division or agency of the First Nation as established from time to time and includes

- (a) internal organizational units of the First Nation,
- (b) any board, tribunal, commission or committee of the First Nation, and
- (c) any partnership or corporate entity controlled by the First Nation;

“emergency expenditure” means an expenditure that

- (a) is not authorized under the annual budget for the current fiscal year, and
- (b) is made in response to a present or imminent event that requires prompt coordination of actions to protect the health, safety or welfare of First Nation members or individuals who are ordinarily resident on First Nation lands, or to limit damage to property of the First Nation or the environment within the First Nation lands;

“finance committee” means the standing committee on finance established under section 3.1;

“financial institution” means a bank, credit union or trust company;

“financial records” means all records respecting the finances of the First Nation, including the minutes of meetings of the finance committee;

“First Nation” means the Homalco First Nation;

“fiscal year” means the fiscal year of the First Nation established under section 5.1;

“general account” means the account referred to in section 6.2(a)(i);

“generally accepted accounting principles” means the generally accepted accounting principles of the Canadian Institute of Chartered Accountants, as revised or replaced from time to time;

“generally accepted auditing standards” means the generally accepted auditing standards of the Canadian Institute of Chartered Accountants, as revised or replaced from time to time;

“Homalco account” means any account established by the band manager under section 6.2;

“monthly financial report” means a report prepared by the band manager under section 10.2(a);

“quarterly financial statements” means the financial statements prepared by the band manager under section 10.3(a);

“securities” means bonds, debentures, deposit certificates, promissory notes, treasury bills or other evidences of indebtedness;

“trust account” means an account referred to in section 6.2(a)(ii).

### **Interpretation**

**1.4** In this By-law, unless the context requires otherwise, any reference to the First Nation is deemed to include a reference to a department of the First Nation.

**1.5** In this By-law any words in the singular include the plural and words in the plural include the singular and the masculine includes the feminine and neuter where the context requires.

## **PART 2 COUNCIL**

### **Role of council**

**2.1** Council must conduct the business of the First Nation in a prudent and responsible manner.

**2.2** Council must apply the best financial management practices by, among other things, carrying out the following duties and responsibilities:

- (a) establishing policies and procedures to safeguard the assets and resources of the First Nation,
- (b) developing and implementing annual financial plans,
- (c) ensuring the First Nation meets its financial obligations with third parties,
- (d) ensuring that investments are made after applying due diligence and in accordance with prudent investor standards,

- (e) ensuring that assets of the First Nation are not disposed of for less than fair market value,
- (f) ensuring that all financial records of the First Nation are kept in a safe and secure manner on the First Nation's premises and are not removed from those premises without the approval of Council, such authority to be evidenced by resolution,
- (g) ensuring, through the band manager, that all employees who manage and control First Nation funds are
  - (i) responsible for maintaining accurate records, and
  - (ii) qualified for the position to which they are appointed,
- (h) ensuring transparency and accountability by permitting members of the First Nation access to by-laws, annual budgets and annual audited financial statements.

### **Councillor obligation**

**2.3** Each councillor must, in exercising their powers and performing their functions under this by-law

- (a) act honestly, in good faith and in the best interests of the First Nation, and
- (b) exercise the care, diligence and skill of a reasonably prudent person.

## **PART 3**

### **STANDING COMMITTEE ON FINANCE**

#### **Standing committee on finance established**

**3.1** The standing committee on finance is established.

#### **Mandate**

**3.2** The mandate of the finance committee is to assist Council in fulfilling its obligation to manage and control the finances of the First Nation.

#### **Composition and appointment of committee members**

**3.3** Council must, by resolution, appoint at least three (3) members to the committee and those members must include

- (a) at least one (1) councillor,
- (b) at least one (1) individual who is not a councillor, and
- (c) the band manager.

#### **Terms of office**

**3.4** The band manager or acting band manager as the case may be, shall be a member of the committee for as long as he or she holds office.

**3.5** Council must, by resolution, appoint the members of the committee prescribed in section 3.3 for a term of office that is the same duration as a term of office for a councillor.

**3.6** A member of the committee may be removed from office

- (a) by the chair if the member has missed three (3) consecutive scheduled meetings of the committee,
- (b) by a majority of Council and with the recommendation of the chair, or
- (c) by a unanimous vote of Council.

**3.7** If any position on the committee is vacated for any reason Council must, by resolution and at the earliest possible opportunity, appoint the members needed to fill any vacancies on the committee.

#### **Chair and vice-chair**

**3.8** Council must appoint, by resolution, a councillor as the chair of the committee.

**3.9** The committee members may appoint one of their members as vice-chair of the committee.

#### **Role of the committee chair**

**3.10** The chair must

- (a) supervise and direct the work of the committee,
- (b) undertake administrative duties as necessary to oversee and implement the work of the committee, and
- (c) preside at committee meetings.

#### **Committee procedures**

**3.11** The quorum of the committee is fifty percent (50%) of the total number of committee members, including at least one (1) councillor.

**3.12** In the event of a tie vote in the committee, the chair may cast a second tiebreaking vote.

**3.13** The finance committee must meet at least four times each fiscal year.

**3.14** The committee must provide minutes of its meetings to Council as soon as practicable after each meeting.

**3.15** Subject to this By-law and the direction of Council the committee may create rules for the conduct of its meetings.

**3.16** The auditor may be notified of and invited to attend any finance committee meetings and may be invited to be heard at those meetings on matters relating to the auditor's duties.

#### **Duties of the finance committee**

**3.17** The finance committee must perform the following duties:

- (a) review, and make recommendations to Council on draft annual budgets,
- (b) on an ongoing basis, monitor the financial performance of the First Nation against the annual budget for the current fiscal year and report any significant variations to Council,
- (c) review, and make recommendations to Council on quarterly financial statements,
- (d) make recommendations to Council on the appointment of the auditor and the performance by the auditor of his or her duties under this By-law,
- (e) review, and make recommendations to Council on the audited annual financial statements,
- (f) periodically review this By-law and, where appropriate, recommend amendments to Council,
- (g) periodically review, and make recommendations to Council on
  - (i) the accounting and financial reporting policies and procedures of the First Nation, and
  - (ii) the internal controls of the First Nation,
- (h) review, and make recommendations to Council on any proposed fiscal agreement with Canada or British Columbia,
- (i) review, and make recommendations to Council on any new or proposed by-law that may affect the finances of the First Nation,
- (j) review, and make recommendations to Council on any new or proposed accounting or financial reporting standards that may affect the First Nation,
- (k) report to Council by oral or written report at meetings of Council when requested, and
- (l) any other duties assigned or delegated to the finance committee
  - (i) under this or any other First Nation by-law; or
  - (ii) by Council.

## **PART 4**

### **BAND MANAGER**

#### **Appointment of band manager**

**4.1** Council must appoint a person as band manager of the First Nation and may set the terms and conditions of that appointment.

#### **General duties of band manager**

**4.2** Reporting to Council, the band manager is responsible for the leading, planning, organization, implementation and evaluation of the overall management

of all the day-to-day operations of the First Nation, including the following general duties:

- (a) developing and recommending to Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation,
- (b) preparing and recommending to Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation,
- (c) hiring the employees of the First Nation, as the band manager considers necessary, and to set the terms and conditions of their employment,
- (d) overseeing, supervising and directing the activities of all officers and employees of the First Nation,
- (e) overseeing and administering the contracts of the First Nation,
- (f) performing any other duties of the band manager under this By-law, and
- (g) carrying out any other activities specified by Council that are not contrary to or inconsistent with the band manager's duties specified in this By-law.

#### **Financial management duties of band manager**

**4.3** The band manager is responsible for the following financial management duties:

- (a) identifying, assessing, monitoring and reporting on financial and fraud risks,
- (b) ensuring the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively,
- (c) preparing the draft annual budget,
- (d) preparing the monthly financial information required in section 10.2, the quarterly financial statements required in section 10.3 and the draft annual financial statements required in section 10.5(a),
- (e) monitoring compliance with any agreements and funding arrangements entered into by the First Nation,
- (f) overseeing the preparation and maintenance of financial records and the financial administration reporting systems,
- (g) monitoring compliance with this By-law, any other applicable First Nation by-law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation,
- (h) preparing or providing any documentation and financial information required by Council or the finance committee to discharge its responsibilities,

- (i) evaluating the financial administration systems of the First Nation and recommending improvements, and
- (j) developing and recommending procedures for the safeguarding of assets and the mitigation of financial risks.

### **Delegation authority**

- 4.4** (a) The band manager may delegate, in writing, the performance of any of the band manager's duties or the exercise of any of the band manager's powers to
- (i) an officer or employee of the First Nation, and
  - (ii) with the approval of Council, to a contractor or agent of the First Nation.
- (b) Despite the delegation of any duties or powers under subsection (a), the band manager remains responsible for ensuring that the duties are performed properly and the powers are exercised appropriately.

## **PART 5 ANNUAL BUDGET**

### **Fiscal year**

**5.1** The fiscal year of the First Nation is April 1 of one year to March 31 of the subsequent year.

### **Budget documents**

- 5.2** The following documents must be prepared on an annual basis:
- (a) an annual budget for each department, and
  - (b) a consolidated annual budget aggregating the budgeted revenues and expenses for all departments.

### **Budget responsibilities**

- 5.3** On or before December 31st Council must determine the overall objectives for the upcoming fiscal year and must communicate those objectives to the finance committee and band manager.
- 5.4** The band manager is responsible for preparation of the draft annual budget for each department and the draft consolidated annual budget.
- 5.5** On or before February 28th the band manager must provide the finance committee with the draft consolidated annual budget.
- 5.6** On or before March 31st the finance committee must submit the draft consolidated annual budget to Council with the committee's recommendation.
- 5.7** On or before April 30th Council must, by resolution, finalize and adopt the annual budget.

**Budget amendments**

**5.8** Council must not approve a change to the annual budget of the First Nation other than to

- (a) adjust for a material change in the revenues and expenditures of an existing funding agreement, or
- (b) add the revenues and expenditures related to a new funding agreement.

**PART 6****FINANCIAL ACCOUNTS****Financial institution accounts**

**6.1** No account may be opened for the receipt and deposit of money of the First Nation unless the account is

- (a) in the name of the First Nation,
- (b) opened in a financial institution, and
- (c) authorized by Council.

**Homalco accounts**

**6.2** (a) The band manager must establish the following accounts in the name of the First Nation:

- (i) a general account for money from any source other than money that must be deposited into any other Homalco account, and
- (ii) one or more trust accounts if the First Nation has money held in trust.

(b) Council may, by resolution, authorize the band manager to establish any other accounts in the name of the First Nation, in addition to those referred to in subsection (a), as may be necessary or appropriate to manage the finances of the First Nation.

(c) All Homalco accounts must be established in a financial institution.

**Income earned on accounts**

**6.3** (a) Any income earned on money held in a Homalco account becomes a part of that account.

(b) Any income earned on an investment made from a Homalco account must be deposited into that account.

**Receipt and deposit of money**

**6.4** The band manager must

(a) deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 6.2, and



(b) not authorize payment of money from an account described in section 6.2 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this By-law.

**6.5** Council must establish, by resolution, a policy for the management and control of revenues, receipts and deposits.

## **PART 7 EXPENDITURES**

### **General limitation on expenditures**

**7.1** Money must not be paid out of any Homalco account unless the expenditure is

- (a) authorized under the annual budget for the current fiscal year,
- (b) provided for in the draft annual consolidated budget for the next fiscal year reviewed by the finance committee and recommended to Council under section 5.6,
- (c) an emergency expenditure,
- (d) from a trust account and authorized under the terms of the applicable trust, or
- (e) for an investment authorized under section 8.2 or 8.3.

### **Limitation on trust account expenditures**

**7.2** Money in a trust account must not be expended for any purpose other than that permitted under the terms of the applicable trust.

### **Purchase control**

**7.3** Council must establish, by resolution, a policy for the management and control of purchases.

### **Travel, honoraria and Council remuneration**

**7.4** Council must establish, by resolution, policies for the management and control of travel advances, travel reimbursements, staff honoraria and Council remuneration.

### **Requisitions for payment**

**7.5** Money must not be paid out of any Homalco account unless a requisition for payment has been

- (a) completed in the prescribed form, and
- (b) signed by the prescribed individual or individuals.

### **Form of payments**

**7.6** Payments from a Homalco account may be made by cheque, draft, electronic transfer or other similar instrument.

**Authorized signatories for cheques and other similar instruments**

**7.7** Any cheque, draft, electronic transfer or other similar instrument drawn on a Homalco account must be signed by at least two authorized individuals one of which must be a councillor.

**7.8** Council must, by resolution, designate up to four (4) individuals authorized to sign any cheque, draft, electronic transfer or other similar instrument drawn on a Homalco account.

**Emergency expenditures**

**7.9** The band manager must report an emergency expenditure to Council as soon as practicable after it is made.

**Prohibited agreements**

**7.10** The First Nation must not enter into an agreement or undertaking that requires the First Nation to make an expenditure that is not authorized by or contravenes this By-law.

**Contracts and tendering**

**7.11** Council must establish, by resolution, a policy for the management and control of the awarding of contracts and tendering of purchases.

**PART 8****INVESTMENTS****Limitation on investments from a trust account**

**8.1** Money in a trust account must not be invested except as permitted under the terms of the applicable trust.

**Investment of money not immediately required**

**8.2** Council may, by resolution, authorize an investment of all or a portion of the money in any Homalco account that is not immediately required for expenditures, in one or more of the following:

- (a) securities issued or guaranteed by Canada or a province or territory of Canada,
- (b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, or
- (c) securities issued by a local, municipal or regional government in Canada.

**Business investments**

**8.3** The First Nation may invest in and carry on business activities for the primary purpose of profit if Council determines that the business activities do not

- (a) result in a material liability for the First Nation, or
- (b) otherwise expose the First Nation's financial assets, property or resources to significant risk.

**8.4** Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

## **PART 9**

### **BORROWING, GUARANTEES AND INDEMNITIES**

#### **General limitation on borrowing, guarantees and indemnities**

**9.1** The First Nation must not borrow money or provide a guarantee or indemnity except in accordance with this By-law.

#### **Borrowing for operations**

**9.2** (a) The band manager may incur trade accounts payable or other accounts payable provided they are for an expenditure authorized under

- (i) the annual budget for the current fiscal year, or
- (ii) the draft consolidated annual budget for the next fiscal year reviewed by the finance committee and recommended to Council under section 5.6.

(b) Council may, by resolution, authorize

- (i) the band manager to obtain an overdraft or line of credit in the name of the First Nation for the purpose of covering any short term cash flow needs of the First Nation for its operations, and
- (ii) any drawdown on such overdraft or line of credit.

#### **Borrowing for capital expenditures**

**9.3** Council may, by resolution, and after first having considered the recommendation of the finance committee authorize any borrowing by the First Nation for a purpose of a capital nature.

#### **Borrowing for repayment or refinancing of debts**

**9.4** Council may, by resolution, and after first having considered the recommendation of the finance committee authorize any borrowing by the First Nation for the purpose of repaying or refinancing any debt owed by the First Nation.

#### **Limitation on the use of borrowed money**

**9.5** (a) Subject to subsections (b) and (c), money borrowed by the First Nation must not be used for any purpose other than the purpose for which it was borrowed.

(b) Money borrowed by the First Nation that is not immediately required for expenditures may be invested in accordance with section 8.2.

(c) Money borrowed by the First Nation that is no longer required for the purpose for which it was borrowed must be used to repay the debt from the borrowing.

**Guarantees and indemnities**

- 9.6** (a) Subject to subsection (b), Council may, by resolution, and after first having considered the recommendation of the finance committee authorize the provision of any guarantee by the First Nation.
- (b) Before Council authorizes any guarantee under subsection (a)
- (i) the band manager must prepare a report to Council identifying any risks associated with providing the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so, and
- (ii) Council must consider such report.
- (c) Council may, by resolution, and after first having considered the recommendation of the finance committee authorize the provision of any indemnity by the First Nation.

**Authorized signatories for borrowing, guarantees and indemnities**

- 9.7** Any agreement or instrument relating, in whole or in part, to the borrowing of money by the First Nation or the provision of any guarantee or indemnity by the First Nation must be signed by at least two (2) councillors.

**PART 10****FINANCIAL RECORDS AND REPORTING****Generally accepted accounting principles**

- 10.1** All accounting and financial reporting policies, procedures and practices of the First Nation must comply with generally accepted accounting principles.

**Monthly financial reports**

- 10.2** (a) Not more than 30 days following the end of each month, the band manager must prepare and submit to the finance committee a monthly financial report for that month in the form and with the content approved by Council after first having considered the recommendation of the finance committee.
- (b) Not more than 45 days following the end of the month the finance committee must review the monthly financial report for that month.

**Quarterly financial statements**

- 10.3** (a) Not more than 30 days following the end of the first, second and third quarter of each fiscal year, the band manager must prepare and submit to the finance committee quarterly financial statements for the First Nation for that quarter in the form and with the content approved by Council after first having considered the recommendation of the finance committee.
- (b) Not more than 45 days following the end of the first, second and third quarter of each fiscal year

- (i) the finance committee must review, and make recommendations to Council on, and
- (ii) Council must review and, by resolution, approve

the quarterly financial statements for that quarter.

### **Appointment of auditor**

**10.4** Council must, after considering the recommendation of the finance committee on the appointment, appoint an auditor for the First Nation for each fiscal year to hold office until the later of

- (a) the end of the meeting of Council when the audited annual financial statements for that fiscal year are being considered, or
- (b) the date the auditor's successor is appointed.

### **Audited annual financial statements**

**10.5** (a) On or before June 15 of each year, the band manager must prepare and submit to the finance committee and the auditor annual financial statements and any special purpose reports for the First Nation for the previous fiscal year

- (i) in accordance with generally accepted accounting principles,
- (ii) to a standard that is generally accepted for governments in Canada, and
- (iii) in the form and with the content approved by Council after first having considered the recommendation of the finance committee.

(b) On or before July 15 of each year, the auditor must

- (i) audit the annual financial statements for the previous fiscal year in accordance with generally accepted auditing standards, and
- (ii) prepare and submit to Council and the finance committee an audit opinion

(A) on the annual financial statements, and

(B) or review comments on any special purpose reports.

(c) On or before July 31 of each year,

- (i) the finance committee must review, and make recommendations to Council on, and
- (ii) Council must review and, by resolution, approve

the audited annual financial statements for the previous fiscal year.

### **Auditor's authority**

**10.6** (a) In conducting the annual audit, the auditor

- (i) must be given access to all financial records, and

- (ii) may, by reasonable written notice, require any First Nation official or former First Nation official to
  - (A) meet with the auditor,
  - (B) answer any questions the auditor may have relating to the finances of the First Nation, and
  - (C) provide the auditor access to any financial records in his or her custody or control.

### **Access to audited annual financial statements**

- 10.7** (a) Before the audited annual financial statements are published, distributed or made available for public inspection, they must be
- (i) approved by Council by resolution, and
  - (ii) signed by the signatories authorized by Council by resolution.
- (b) On or before August 15 of each year, the audited annual financial statements must be made available for inspection by First Nation members at the First Nation's administrative offices during regular business hours.
- 10.8** Any First Nation member may
- (a) inspect the audited annual financial statements and reports during regular office hours, and
  - (b) directly or through an agent, obtain a copy of the audited annual financial statements and reports or any part thereof upon payment of a fee of twenty-five cents (\$.25) per page.

### **Financial information disclosure**

**10.9** Council must establish, by resolution, a policy describing the rights, limitations and process by which a First Nation member may obtain access to financial information held by the First Nation.

### **Preparation and maintenance of financial records**

- 10.10** (a) The band manager must ensure that all necessary financial records are properly prepared, maintained, stored and kept secure.
- (b) All financial records must be kept for at least 10 years after they were created.

## **PART 11**

### **TANGIBLE CAPITAL ASSETS**

#### **Definitions**

**11.1** In this Part,

“capital project” means the acquisition, development, construction, rehabilitation or replacement of a tangible capital asset;

“tangible capital asset” means an asset of the First Nation that

- (a) has physical substance,
- (b) is held for use in the production or supply of goods or services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,
- (c) has an expected useful life of more than one year,
- (d) is intended to be used on a continuing basis, and
- (e) is not intended for sale in the ordinary course of operations;

“register of tangible capital assets” means the register of tangible capital assets as referred to in section 11.3.

### **General duties**

**11.2** The band manager must ensure that

- (a) all tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets, and
- (b) all capital projects are planned, managed, financed and carried out in accordance with this By-law and any applicable building and safety standards.

### **Register of tangible capital assets**

**11.3** The band manager must establish and keep current a register of tangible capital assets that includes the following information for each tangible capital asset:

- (a) a description of the asset including serial number if applicable,
- (b) the date it was acquired or put into service,
- (c) its cost,
- (d) its expected useful life at the time of acquisition,
- (e) an assessment of its present condition and remaining useful life, and
- (f) any other relevant information.

### **Annual inspection of tangible capital assets**

**11.4** Periodically, and no less than once every six (6) months, the band manager must update the tangible capital asset registry.

### **Acquisition of tangible capital assets**

**11.5** Acquisition of tangible capital assets must be authorized in the annual budget approved in section 5.7.

### **Reports on capital projects**

**11.6** At the request of Council, and no less than once each fiscal year, the band manager must report to Council on the status, year to date borrowings, year to date

expenditures and budget variance for each capital project in progress or scheduled to commence in the current fiscal year.

### **Capital project consultants**

**11.7** Council may, by resolution, authorize the band manager to retain the services of an architect, engineer or other consultant to assist Council and the band manager in the performance of their duties under this Part.

## **PART 12 CONFLICTS OF INTEREST**

### **Definitions**

**12.1** In this Part,

“conflict of interest” means

(a) any circumstance where an individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to receive a financial benefit for themselves or to provide a financial benefit to a related person, and

(b) any circumstance where a reasonably well-informed person would perceive that an individual’s ability to exercise a power or perform a duty or function of their office or position must be affected by the individual’s opportunity to receive a financial benefit or to provide a financial benefit to a related person;

“financial benefit” means the personal and business interests of an individual and includes but is not limited to employee benefits, contract benefits, educational, medical, or other social benefits, honoraria, payment of any money, allotment, leasing or other grant of an interest in the First Nation’s lands;

“related person” means a spouse, common law spouse, parent, parent-in-law, sibling, sibling-in-law, child, grandchild, aunt, uncle, dependent, relative permanently residing in the person’s household or an entity over which the person has significant influence.

### **General rules**

**12.2** An individual who is a councillor, a committee member, or is otherwise employed by the First Nation or one of its departments, must not use that office or employment for his or her own financial benefit, or the financial benefit of a related person or to the detriment of the interests of the First Nation.

**12.3** Despite section 12.2 a conflict of interest will not arise when a financial benefit is intended or extended at the same time to

(a) a group of members who are identifiable by reference to age, gender, financial circumstances or medical needs,



- (b) the whole community, or
- (c) all councillors as a group.

### **Council conflict of interest**

- 12.4** (a) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.
- (b) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.
- (c) The minutes of a Council meeting must record the councillor's disclosure under subsection (a) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.
- (d) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.
- (e) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

### **Undisclosed conflict of interest**

- 12.5** (a) If a councillor has reason to believe that another councillor has a conflict of interest conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.
- (b) If, as a result of a clarification discussion under subsection (a), a councillor is alleged to have a conflict of interest and the councillor does not acknowledge the conflict of interest and take the actions required under section 12.4, the Council must determine whether the councillor has a conflict of interest before the Council considers the matter referred to in subsection (a).
- (c) The minutes of the Council meeting must record any determination made by the Council under subsection (b).
- (d) If Council determines under subsection (b) that a councillor has a conflict of interest, the councillor must comply with section 12.4.

### **Obligations of committee members**

- 12.6** (a) This section applies to all members of Council committees.
- (b) Sections 12.4 and 12.5 apply to a member of a Council committee and all references in those sections to

- (i) a councillor are considered to be references to a member of a Council committee, and
- (ii) a Council meeting are considered to be references to a committee meeting.

### **Obligations of officers and employees**

- 12.7** (a) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest.
- (b) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.
- (c) The band manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

**12.8** If an officer or employee believes he or she has a conflict of interest, the officer or employee must

- (a) disclose the circumstances in writing as soon as practical to the band manager or, in the case of the band manager, to Council, and
- (b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the band manager or Council, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

### **Contractor acting as officer or employee**

**12.9** If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with sections 12.7 and 12.8 as if the contractor were an officer or employee of the First Nation.

## **PART 13**

### **GENERAL PROVISIONS**

#### **Financial policies and procedures**

- 13.1** (a) Subject to subsection (b), Council may, by resolution, adopt policies and procedures that it considers necessary or advisable for purposes under this By-law.
- (b) Council must not adopt policies and procedures relating to the financial administration of the First Nation that are in conflict with this By-law or generally accepted accounting principles.

**Severability**

**13.2** If any provision of this By-law is held to be invalid, void, voidable or unenforceable for any reason, then the particular provision will be deemed severed from the remainder of the By-law and all remaining provisions of this By-law must remain in full force and effect.

**Amendments and repeal**

**13.3** Amendment or repeal of this By-law must be made by by-law enacted by Council.

**Commencement**

**13.4** This Act comes into force on \_\_\_\_\_.

**ADOPTION OF THE FINANCIAL ADMINISTRATION BY-LAW**

The Council of the Homalco First Nation adopts the *Financial Administration By-law* as of June 27, 2011. The By-law is to be implemented under the direction of Council. It is the responsibility of the Band Manager to apply, enforce, review, and propose updates of the policies as required. Changes to these policies and procedures require the approval of Council.

\_\_\_\_\_  
[Richard Harry]

Chief

\_\_\_\_\_  
[Alison Trenholm]

Councillor

\_\_\_\_\_  
[Robert Harry]

Councillor

\_\_\_\_\_  
[Bill Blaney]

Councillor

\_\_\_\_\_  
[Maryanne Enevoldsen]

Councillor

**KANAKA BAR INDIAN BAND  
RATES BY-LAW 2011**

[Effective December 20, 2011]

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

AND WHEREAS the Council of the Kanaka Bar Indian Band enacted the *Kanaka Bar Indian Band Property Assessment and Taxation By-law* on April 7, 1995;

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

**1.** This by-law may be cited for all purposes as the *Kanaka Bar Indian Band 2011 Rates By-law*.

**2.** Pursuant to Section 30 of the *Kanaka Bar Indian Band Property Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule “A” which is attached, and forms part of the *2011 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 25th day of October, 2011.

A quorum for the Kanaka Bar Indian Band Council is (4).

[James Frank]

\_\_\_\_\_  
Chief – James Frank

[Daniel Hance Jr.]

\_\_\_\_\_  
Councillor – Daniel Hance Jr.

[Greg Jmayoff]

\_\_\_\_\_  
Councillor – Greg Jmayoff

[Theresa McIntyre]

\_\_\_\_\_  
Councillor – Theresa McIntyre

**SCHEDULE “A”**Kanaka Bar Indian Band  
Prescribed Tax Rates  
For the Taxation Year 2011

The Council of the Kanaka Bar Indian Band hereby adopts the following taxation rates for the 2011 taxation year for the following class of property.

Class of Property	Tax Rate
Class 10 - Railway Right-of-Way	19.3623

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

**LHEIDLI T'ENNEH BAND**  
**RATES BY-LAW 2011**  
**BY-LAW NO. 2011**

[Effective March 9, 2012]

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 interest in land including rights to occupy, possess or use land within the boundaries of the Reserve and with respect to any matters arising out of or ancillary to such purpose:

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

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

1. This by-law may be cited for all purposes as the *Lheidli T'enneh Band Rates By-law 2011*.

2. Pursuant to Section 24 of the *Lheidli T'enneh Band Taxation By-law*, the rates for each class of property shall be in accordance with Schedule "A", which is attached, and forms part of the *2011 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Lheidli T'enneh Band at a duly convened meeting held on the 30th day of December 2011.

A quorum for the Band consists of 3

[Dominic Frederick]

Chief

[Shirley Wiltermuth]

Councillor

[Louella Nome]

Councillor

**SCHEDULE “A”**

The Council of the Lheidli T'enneh Band hereby adopts the following taxation rates for the 2011 taxation year for the following classes of property.

<b>Class of Property</b>	<b>Tax Rate</b>
1. Residential	0.00000
2. Utility	31.2163
3. Unmanaged Forest	0.00000
4. Major Industry	27.1721
5. Light Industry	0.00000
6. Business Other	0.00000
7. Managed Forest	0.00000
8. Recreational/Non-Profit	0.00000
9. Farm	0.00000

**MUSQUEAM INDIAN BAND  
CAPITAL PROJECTS FUND BY-LAW 2011 #1**

[Effective December 20, 2011]

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

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

AND WHEREAS section 12(3)(1) of the By-law authorizes expenditure from the capital projects fund for such capital projects as may be authorized by by-law;

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

1. This by-law may be cited for all purposes as the *Musqueam Indian Band Capital Projects By-law 2011 #1*.

2. The expenditures from the capital projects fund described in Schedule A attached to this By-law are hereby authorized.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held as of the [24th] day of [October] 2011.

\_\_\_\_\_  
Chief

\_\_\_\_\_  
[Jordan Point]

Councillor

\_\_\_\_\_  
[Nora Stogan]

Councillor

\_\_\_\_\_  
[Howard E. Grant]

Councillor

\_\_\_\_\_  
[Wade Grant]

Councillor

\_\_\_\_\_  
[Allyson Fraser]

Councillor

\_\_\_\_\_  
[W. Grant-John]

Councillor

\_\_\_\_\_  
[Myrtle McKay]

Councillor



**SCHEDULE “A”**

Authorized Expenditures from the Capital Projects Fund

Expenditures required to complete landscaping in and around the Musqueam Safe Home as approved by the Surveyor of Taxes not to exceed \$10,000.

**SNUNEYMUXW FIRST NATION  
RATES BY-LAW  
BY-LAW NO. 2011-1**

[Effective March 1, 2012]

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

AND WHEREAS THE Council of the Snuneymuxw First Nation enacted both the *Nanaimo Indian Band Assessment By-law* and the *Nanaimo Band Taxation By-law* on September 23, 1992, each of which received Minister's approval on January 23, 1993;

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

1. This by-law may be cited for all purposes as the *Snuneymuxw First Nation Taxation Rates By-law 2011*.

2. Pursuant to the *Nanaimo Indian Band Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A", which is hereto attached, and forms part of the *2011 Taxation Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 17th day of November, 2011.

[Douglas White III]  
\_\_\_\_\_  
Chief Douglas White III

[Darren Good]  
\_\_\_\_\_  
Councillor Darren Good

[John Wesley]  
\_\_\_\_\_  
Councillor John Wesley

[Geraldine Manson]  
\_\_\_\_\_  
Councillor Geraldine Manson

[Douglas White II]  
\_\_\_\_\_  
Councillor Douglas White II

\_\_\_\_\_  
Councillor Eric Wesley

\_\_\_\_\_  
Councillor Michael Wyse

\_\_\_\_\_  
Councillor Paul Wyse-Seward

[William Yoachim]  
\_\_\_\_\_  
Councillor William Yoachim

[James Seward]  
\_\_\_\_\_  
Councillor James Seward

**SCHEDULE “A”**

The Council of the Snuneymuxw First Nation hereby adopts the following taxation rate for the 2011 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as perescribed under Schedule II and section 152 and 156 of the <i>Snuneymuxw First Nation Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the <i>Snuneymuxw First Nation Property Assessment and Taxation By-law</i> .
Class	Rate
01 Residential	8.3489
02 Utilities	60.165
03 Supportive Housing	6.2279
04 Major Industry	29.3884
05 Light Industry	21.3086
06 Business and Other	23.3204
07 Managed Forest Land	25.2706
08 Recreation/Non-Profit Organization	14.2618
09 Farm	4.6388

**SPLATSIN FIRST NATION  
FINANCIAL ADMINISTRATION BY-LAW  
BY-LAW NO. 8**

[Effective October 31, 2011]

A by-law to regulate the management and control of First Nation funds and establish the administrative structure of the First Nation which manages the funds.

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

- (a) the appropriation and expenditure of moneys of the First Nation to defray the First Nation expenses;

- (b) the appointment of officials to conduct the business of Council; and
- (c) any matter arising out of or ancillary to the exercise of the powers described in Section 83(1) of the Act;

AND WHEREAS the Council of the First Nation has determined that it is desirable and necessary that a financial administration by-law be established for the purposes set out in Section 83(1) of the Act;

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

## PART 1

### TITLE

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

## PART 2

### DEFINITIONS

2. In this By-law,

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

“annual audit” means an audit by an Auditor of the First Nation’s consolidated financial statements for the preceding fiscal year, according to generally accepted auditing standards;

“annual budget” means the revenues and expenditures projected and approved by Council under Section 22 for the next fiscal year and includes any amendments to the annual budget approved under that Section;

“annual audited financial statements” means the consolidated financial statements audited by an Auditor as part of conducting the annual audit;

“Auditor” means a person or company who is designated as a Chartered accountant or Certified General Accountant and who is a member in good standing with the registered accounting association that regulates his designation;

“Band Administrator” means the employee or contractor appointed by resolution as the administrator of the First Nation;

“capital works” means major physical assets owned or controlled by the First Nation, including roads, bridges, utilities, water supply and septic systems, ditches and water spillways, buildings, waste control facilities, land, landscaping and fencing;

“Council” means the council of the First Nation and includes the Chief of the First Nation;

“department” means an administrative division or agency of the First Nation government as established from time to time and includes:

- (a) internal organizational units of the First Nation administration;

(b) any board, tribunal, commission or committee of the First Nation; and

(c) any corporate entity controlled by the First Nation, including a partnership;

“Director of Finance” means the person appointed under Section 12;

“employee” includes, for the purposes of this By-law, any contractors with the First Nation who administer, manage or control First Nation funds;

“First Nation funds” means all moneys received and managed by Council, or its designate, for the use and benefit of the First Nation, including all revenues, grants, contributions, loans, earnings from business enterprises and, unless otherwise indicated in this By-law, does not include:

(a) money received by the First Nation on behalf of an individual, corporate entity or partnership; and

(b) any money received and managed by Council for which Council has approved an alternative arrangement under to Section 8 of this By-law;

“First Nation” means the Splatsin First Nation, being a band, as defined under the *Indian Act*;

“Fiscal Year End” means the date specified in Section 16.

“funding agreement” means any written contract between the First Nation and another party or parties, pursuant to which money is to be paid to the First Nation;

“General Account” means any bank account in the name of the First Nation and created pursuant to Section 38;

“member of the First Nation” means any person listed, or entitled to be listed, as a member of the First Nation under the Act;

“program director” means the head of any department;

“resolution” means a decision of Council at a duly held Council meeting and recorded in writing; and

“self-generated First Nation funds” means First Nation funds that are obtained from activities and operations of the First Nation and does not include funds obtained from any third-parties.

### **PART 3**

#### **APPLICATION**

**3.** This by-law governs the management and control of First Nation funds and the administrative organization of the First Nation to manage and control First Nation funds.

**4.** This by-law applies to Council and all departments in receipt of First Nation funds.

## PART 4

### COUNCIL

#### Role of Council

**5.** Council must conduct the business of the First Nation in a manner that ensures sound financial management by, among other things, carrying out the following duties and responsibilities:

- (a) ensuring that the annual budget of the First Nation does not have expenditures exceeding revenues;
- (b) planning and budgeting financial and other resources for local services and capital works projects;
- (c) setting policies and procedures to safeguard the resources of the First Nation and maximize the well-being of the members of the First Nation;
- (d) supervising and overseeing the roles and responsibilities of the Band Administrator and the Director of Finance;
- (e) ensuring Council and all employees of the First Nation have full financial accountability at all times to all members of the First Nation;
- (f) ensuring the First Nation meets all financial obligations with third parties;
- (g) ensuring all investments in financial instruments are made in accordance with prudent investor standards;
- (h) overseeing the work of all employees of the First Nation through the Band Administrator, and ensuring that all employees of the First Nation who manage and control First Nation funds are:
  - (i) responsible for maintaining accurate financial records; and
  - (ii) qualified for the position to which they are appointed;
- (i) permitting access by all members of the First Nation, under the supervision of Council or its designate, to First Nation by-laws, annual budgets, annual audited financial statements and annual audit reports of the First Nation;
- (j) ensuring that all financial records of the First Nation, including computer files, are kept in the administration office of the First Nation in a secure and safe condition, and are not removed from the office without the authority of Council, such authority to be evidenced by resolution; and
- (k) ensuring the sale of any assets owned by the First Nation is for no less than fair market value.

#### Duties

**6.** Each member of Council must, in exercising his powers and performing his functions under this By-law:

- (a) act honestly and in good faith and in the best interests of the First Nation; and



- (b) exercise the care, diligence and skill of a reasonably prudent person.

### **Alternative Arrangements for Funding Agreements**

7. Council may, by resolution, approve any funding agreement.
8. Notwithstanding the provisions of this By-law, Council may by resolution approve an alternative arrangement other than the provisions of this By-law for the management of money received pursuant to the terms of a funding agreement, if the terms of the funding agreement require the alternative arrangement.

## **PART 5**

### **BAND ADMINISTRATOR**

#### **Role of Band Administrator**

9. The Band Administrator must act as the senior administrative officer of Council and must assist Council in carrying out its duties. The duties of the Band Administrator include:

- (a) develop and present a list of candidates to Council for the position of Director of Finance;
- (b) ensuring the creation and maintenance of adequate records of Council minutes, resolutions, decisions and other proceedings;
- (c) work with the Director of Finance to ensure financial compliance of the First Nation with all contracts and funding agreements entered into by Council or any department for financial compliance and immediately report any non-compliance to Council;
- (d) monitor all contracts and funding agreements entered into by Council or any department for financial compliance and immediately report any non-compliance to Council;
- (e) maintaining security of finances and financial documents by:
  - (i) establishing safe storage in security boxes or safes;
  - (ii) establishing secure storage with security codes and locks on files, cash and valuable documents; and
  - (iii) ensuring no more than two people, in addition to himself, have knowledge of the security codes, combinations or possession of keys to locked files; and
- (f) complete any other task assigned by Council.

### **DIRECTOR OF FINANCE**

#### **Role of the Director of Finance**

10. The Director of Finance reports directly to Council and must:
- (a) conduct the administration necessary to discharge the financial administration responsibilities of Council, including staff supervision;

- (b) maintain records of all information required to facilitate the annual audit;
- (c) compile and prepare information for the annual budget and any amended annual budget;
- (d) present the annual budget and any amended annual budget to Council for its review and approval by resolution;
- (e) ensure the completion of an annual audit and presentation of the audit to Council for its review and approval by resolution;
- (f) administer and maintain adequate and timely financial records and reporting systems that record all financial transactions of the First Nation, including but not limited to copies of all vouchers, financial statements, cancelled cheques and correspondence relating to the financial business of the First Nation and systems, and all necessary purchase order tracking systems;
- (g) work with the Band Administrator to ensure financial compliance of the First Nation with all contracts and funding agreements entered into by Council or any department for financial compliance and immediately report any non-compliance to Council;
- (h) report to Council on financial matters, including preparing and presenting to Council the monthly report required under Section 51;
- (i) provide advice to Council on financial matters;
- (j) receive, record and deposit, or administer the receipt, recording and deposit of all money received by the First Nation in a timely manner;
- (k) ensure all accounts payable are paid in accordance with the procedures set out in this By-law;
- (l) maintain a detailed inventory of all First Nation assets in order to, among other things, meet insurance requirements;
- (m) ensuring all cash is deposited in a drop safe located in the administration office of the First Nation at the end of each business day; and
- (n) oversee all other matters relating to the financial affairs of the First Nation; and
- (o) complete any other task assigned by Council.

**11.** The Director of Finance may prescribe any additional requirements for the form and content of the financial records and the accounting systems of the First Nation that he deems necessary.

#### **Appointment of Director of Finance**

**12.** Subject to Section 13, the Band Administrator must develop a list of at least three potential candidates for the position of Director of Finance and Council must, by resolution, appoint a person as Director of Finance from the list.

**13.** If the Band Administrator is applying for to be the Director of Finance, then Council must develop a list of at least three potential candidates for the position of Director of Finance and Council must, by resolution, appoint a person as Director of Finance from the list.

**14.** Subject to the provisions of this By-law, the engagement and removal of any person as Director of Finance must be consistent with any personnel policies of the First Nation.

**15.** If the Band Administrator and the Director of Finance are the same person, then such person is responsible for the duties set out in Sections 9 to 11, inclusive of this By-law.

## **PART 6**

### **FISCAL YEAR**

**16.** The financial year-end of the First Nation is March 31.

### **ANNUAL BUDGET**

**17.** The Director of Finance must prepare estimates of the projected revenues of the First Nation for the purpose of preparing the annual budget.

**18.** Each program director must prepare the department's annual budget and any amendments thereto for the operation of the department and must submit the budget and any amendments prepared to the Director of Finance.

**19.** The Director of Finance compile and review an annual budget and any amendments from budgets provided by each program director and submit the annual budget with each respective program director to Council for consideration and approval by resolution.

**20.** Council is solely responsible for the approval of the annual budget for each fiscal year.

**21.** Council may, by resolution, direct amendments to the annual budget submitted by the Director of Finance. Any amendments proposed by Council must include the prior consultation with the respective program director and the director of Finance.

**22.** The annual budget becomes effective upon approval by Council by resolution.

**23.** The annual budget must be made available during regular office hours and, if available, any website of the First Nation, for inspection by any member of the First Nation.

**24.** Any member of the First Nation may request a signed and approved copy of the annual budget from the Director of Finance and, if that member pays a nominal fee to cover the administrative cost for providing the copy, then the Director of Finance must provide a copy to that member.

**ANNUAL AUDIT**

**25.** Council must appoint annually, by resolution, an Auditor to conduct the annual audit and prepare an annual audit report.

**26.** The Auditor reports to Council.

**27.** The Auditor must be entitled to access any information or records that are held by or in the control of the First Nation and are necessary to complete the annual audit, including but not limited to

- (a) all books, records, accounts and vouchers of the First Nation;
- (b) any information held by or under the control of a program director or any agent of the First Nation that is necessary for the completion of the audit;
- (c) all Council resolutions and First Nation by-laws; and
- (d) any agreements, contracts, or related documents entered into or in control of the First Nation, Council or any employee of the First Nation.

**28.** The annual audit must be conducted in accordance with generally accepted auditing standards, must include a general review of the adequacy of the accounting procedures and systems of control employed to preserve and protect the assets of the First Nation and must be completed in no more than 90 days after the Fiscal Year End.

**29.** The Director of Finance and each Program Director as necessary, must provide any assistance to the Auditor required for the completion of the annual audit.

**30.** After the review of the annual audited financial statements and annual audit reports by the Director of Finance, the Auditor must present the statements and reports to Council.

**31.** Council must consider and vote on the annual audited financial statements and annual audit reports at a duly held meeting of Council and, if approved, must be signed by the Chief and one other person as designated by resolution.

**32.** Council must report on the annual audited financial statements and annual audit reports at a general assembly of the First Nation at least once in every calendar year.

**Public Access**

**33.** Once Council signs the annual audited financial statements and annual audit reports, the Director of Finance must make available copies of the statements and reports in such public places as determined by Council by resolution.

**34.** The Director of Finance must retain the signed, annual audited financial statements and annual audit reports, and any member of the First Nation may:

- (a) inspect the statements and reports during regular office hours and on any website of the First Nation; and

- (b) directly or through an agent, make a copy of the statements, the reports or any part thereof, if that member pays a nominal fee to the First Nation to cover the administrative cost for providing the copies.

## **PART 7**

### **FINANCIAL MANAGEMENT: DEPOSITS**

#### **General Requirements**

**35.** The Director of Finance must ensure that all operating and savings accounts in the name of the First Nation are established at a chartered bank, trust company or credit union.

**36.** The Director of Finance must ensure the safekeeping of all First Nation funds received and maintain a numbered receipt book for the funds.

**37.** Upon receipt of any First Nation funds, the Director of Finance must:

- (a) stamp all cheques immediately upon receipt with a stamp that designates the monies for deposit into a General Account;
- (b) cause such funds to be deposited into a General Account within five days of receipt; and
- (c) promptly issue a receipt in the correct amount to the payor.

#### **Bank Accounts**

**38.** The Director of Finance must establish bank accounts held in the name of the First Nation, into which all First Nation funds must be deposited.

**39.** The Director of Finance reallocate funds from one General Account to another General Account, for investment purposes or program and services delivery.

**40.** Funds in any General Account must be administered by the Director of Finance.

### **FINANCIAL MANAGEMENT: RESERVE FUND**

#### **Reserve Fund**

**41.** Subject to the provisions of any funding arrangement Council must, by resolution, authorize the establishment of a capital reserve fund called the "Reserve Fund" for the following purposes:

- (a) constructing or upgrading capital works of the First Nation; and
- (b) supplementing operational costs of programs of the First Nation that are related to language, culture, youth, elders, or title and rights, when projected revenues for the program are anticipated to be lower than projected expenditures.
- (c) The operational costs of facilities related to these programs are specifically excluded.

**Conditions of Use**

- 42.** The following conditions apply to the use of any Reserve Fund:
- (a) the Reserve Fund must be established in a separate bank account with a bank, trust company or credit union, on terms that are at a better interest rate than available for general savings accounts;
  - (b) Council must regularly inform the members of the First Nation about the use of the Reserve Fund;
  - (c) the members of the First Nation must give prior approval for any withdrawal from the Reserve Fund over \$1,000,000.00, such approval to be obtained in the same manner as set out in Section 59(b) of this By-law;
  - (d) Council must ensure that contributions are made to the Reserve Fund on an annual basis as part of normal monthly expenditure from First Nation funds and each contribution must be:
    - (i) no less than 2% of the total projected annual revenues of the First Nation funds that are not prohibited from being used for the Reserve Fund under a funding agreement; and
    - (ii) set out in the annual budget or any amended annual budget projections;
  - (e) Council can only withdraw from the Reserve Fund between April 1 and April 30 of each fiscal year and only if:
    - (i) a balance of \$125,000.00 remains in the Reserve Fund account after the withdrawal, unless Council receives approval of the members of the First Nation in the same manner as set out in Section 59(b) of this By-law; and
    - (ii) Council is satisfied that all other sources of funding have been considered and, where possible, obtained; and
  - (f) Council must ensure that contributions to the Reserve Fund are budgeted as part of the annual budget or any amended annual budget, and are shown in month-end financial statements as required under Section 51 of this By-law.

**FINANCIAL MANAGEMENT: EXPENDITURES****Conditions of Expenditures**

- 43.** Subject to the provisions for loans under Section 57, the following conditions must be met before any expenditure from a General Account:
- (a) funds for the expenditure must be allocated and approved as part of the annual budget;
  - (b) the expenditure must be consistent with prudent cash management practices; and
  - (c) any per capita distribution from the General Account must be approved in advance by a vote of the members of the First Nation, such vote to be held in the following manner:

- (i) at least 35 days prior to a vote held under this Section, Council must ensure that a ballot and letter of instruction regarding voting procedure by mail-in ballot is mailed, or delivered to all members of the First Nation who live off the reserve;
  - (ii) at least 35 days prior to a vote held under this Section, Council must ensure that notice is:
    - (A) mailed or delivered to all households of members of the First Nation, on all reserves of the First Nation;
    - (B) posted at all administration offices of the First Nation and, if available, any website of the First Nation; and
    - (C) published in an appropriate Section for legal notices in:
      - (I) one daily national newspaper;
      - (II) one daily provincial newspaper in British Columbia; and
      - (III) any other publication that Council considers appropriate;
  - (iii) notice mailed or delivered under this Section must set out the details of the distribution, including the source and total amount of the distribution funds; the time, date and place of a meeting of the members of the First Nation to authorize the per capita distribution; and the voting approval threshold;
  - (iv) at the meeting, Council must inform the members of the First Nation of the details of the distribution, including the source and total amount of the distribution funds; and
  - (v) the per capita distribution must be approved by 50% plus one of the members of the First Nation who are, at the time of the vote, 18 years of age or over; and
- (d) any expenditure over \$10,000 from self-generated First Nation funds must have the prior approval of the members of the First Nation authorizing the expenditure, such vote to be held by Council in the following manner:
- (i) Council must ensure that notice is:
    - (A) mailed or delivered to all households of members of the First Nation, on all reserves of the First Nation;
    - (B) mailed or delivered to all members of the First Nation who live off the reserve; and
    - (C) posted at all administration offices of the First Nation,  
at least 21 days prior to a vote held under this Section;
  - (ii) notice mailed or delivered under this Section must set out the details of the amount of the expenditure, the purpose of the expenditure and the source of funds for the expenditure, and the time, date and place of a meeting of the members of the First Nation to authorize the expenditure;

- (iii) at the meeting, Council must inform the members of the First Nation of the details of the expenditure, including the amount of the expenditure, its purpose and the source of funds for the expenditure; and
- (iv) the expenditure must be approved by 50% plus one of such members present at the meeting.

### **Authorized Signatories**

**44.** Any two members of Council may sign any purchase order, work order, cheque, agreement or other obligation to make an expenditure from First Nation funds, provided that those Councillors must immediately provide a copy of the signed document to the Band Administrator and that there has been consultation with the respective Program Director and that he/she has provided a recommendation in respect of the expenditure.

**45.** Council may also, by resolution, designate the employees described below to sign purchase orders and work orders for up to the following limits:

Employee Title	Limit
(a) Program director	\$5,000.00;
(b) Band Administrator	\$5,000.00;

### **Program Director & Administrator Insurance Requirements**

**46.** Council must ensure that any program director that is designated under Section 46 is bonded to a minimum of \$5,000,000.00, and any Band Administrator that is designated under that Section is bonded to a minimum of \$5,000,000.00.

**47.** Council must ensure that the First Nation obtains a reasonably prudent amount of loss and liability insurance to protect the First Nation and its assets.

### **Expenditure Procedures**

**48.** An individual designated under Section 46 may sign a purchase order or work order up to the amount specified in Section 46 provided the expenditure has been approved by Council as part of the annual budget.

**49.** The Director of Finance must report to the Council no later than the last day of the month with the following information for the previous quarter:

- (a) a financial statement for the previous month that includes a balance sheet and a statement of operations showing revenues and expenditures of each department; and
- (b) a cumulative summary of year-to-date revenues and expenditures; and
- (c) bank balances for all General Accounts and Reserve Fund accounts monthly.

**50.** Council must ensure that all expenditures for the First Nation meet the conditions set out in Section 44.



### **Petty Cash**

**51.** Council may, by resolution, establish and maintain a petty cash fund to a maximum of \$500.00, provided that:

- (a) the resolution designates an employee of the First Nation who is not an authorized signatory of the First Nation to be responsible for the petty cash fund;
- (b) the designated employee must:
  - (i) complete a voucher for each disbursement made;
  - (ii) ensure that the total of disbursement vouchers plus the cash on hand equals the total amount of the fund;
  - (iii) ensure reimbursement of the fund, in accordance with the vouchers; and
  - (iv) charge each expense to the appropriate department account.

### **Travel Expenses**

**52.** All employees of the First Nation must submit travel expenses over \$100.00 to the Band Administrator for advance approval and the Band Administrator may approve such expenses, provided that the expenses are:

- (a) within the annual budget; and
- (b) consistent with other relevant policies adopted by Council from time to time.

**53.** On an annual basis, the Director of Finance must recommend allowable rates of travel expenses and conditions of reimbursement to Council for its consideration and approval, by resolution. If there have been no recommended changes, then the previous existing rates and conditions shall apply until amended by resolution.

## **FINANCIAL MANAGEMENT: LOANS, BORROWING AND DEBTS**

### **Loans**

**54.** Council must not make any personal loans to any individuals, except under the provision of Section 57.

**55.** Council may make a personal loan to an individual through loan program of the First Nation, such as an economic development program, if:

- (a) Council has approved the program by resolution;
- (b) written procedures and criteria to qualify for a loan under the program have been approved by resolution; and
- (c) the individual has made all payments owed to the First Nation on time for the previous seven years.

**Powers of Council to Borrow and Grant Security**

**56.** Council may, by resolution, from time to time on behalf of the First Nation:

- (a) borrow money in such manner and amounts, on such security, from such sources and upon such terms and conditions as they think fit;
- (b) obtain credit for operational purposes of the First Nation;
- (c) issue bonds, debentures, and other debt obligations either outright or as security for any liability or obligation of the First Nation or any other person; and
- (d) mortgage, charge, whether by way of specific or floating charge, or give other security on the undertaking, or on the whole or any part of the property and assets, of the First Nation (both present and future),

provided that the conditions in Section 59 have been met.

**Conditions of Borrowing and Granting Security**

**57.** Council must ensure that the following conditions have been met prior to passing an authorizing resolution under Section 58:

- (a) if the amount to be borrowed or secured is less than \$1,000,000.00 and if Council approves of the terms of the loan or security, then Council must pass a resolution authorizing the loan;
- (b) if the amount to be borrowed or secured is more than \$1,000,000.00, then Council must have the prior approval of the members of the First Nation authorizing the loan or security, such vote to be held in the following manner:
  - (i) Council must ensure that notice is:
    - (A) mailed or delivered to all households of members of the First Nation, on all reserves of the First Nation;
    - (B) mailed or delivered to all members of the First Nation who live off the reserve; and
    - (C) posted at all administration offices of the First Nation, at least 21 days prior to a vote held under this Section;
  - (ii) notice mailed or delivered under this Section must set out the details of the amount of the loan or security, the purpose of the loan or security, and the repayment obligations in respect of the loan or security, and the time, date and place of a meeting of the members of the First Nation to authorize the loan or security;
  - (iii) at the meeting, Council must inform the members of the First Nation of the details of the loan or security, including the amount of the loan or security, its purpose, any cost of interest and how the loan or security will be repaid; and

- (iv) the loan must be approved by 50% plus one of 33% of all members of the First Nation who are 18 years of age or over.

### **Collection of Debts**

**58.** The Director of Finance must seek, or cause to be sought, agreement for a payment plan from each person or entity that owes money to the First Nation.

**59.** The Director of Finance must ensure that the repayment plan for any debt to the First Nation under \$1,000.00 is for a term no longer than 12 months, unless otherwise approved by resolution.

**60.** The Director of Finance must ensure that the repayment plan for any debt to the First Nation over \$1,000.00 is for a term no longer than 24 months, unless otherwise approved by resolution.

**61.** Council, or its designate, must charge interest on any debts owing to the First Nation. Council must, by resolution, determine the amount of interest to be charged, provided that in no circumstances may it be less than prime.

**62.** Council may, by resolution, set off or designate another person to set off any amount owing to the First Nation against any money owed to the debtor from the First Nation.

**63.** The Director of Finance may use:

- (a) a debt collection agency, if reported to Council at least 30 days in advance; or
- (b) the court, if approved in advance by resolution,

to collect debts that are more than 90 days in arrears and for which the debtor has failed to agree to a reasonable repayment plan. Prior to initiating any collection action under this provision, the Director of Finance must make reasonable efforts to enter into a repayment plan with the debtor in accordance with the provisions of this Part.

**64.** The Band Administrator, or his designate, must render a statement of account to all debtors of the First Nation on a monthly basis.

### **FINANCIAL REPORTING: INVOICING**

**65.** No person may make a payment on behalf of the First Nation for the performance 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 resolution; or
- (b) by a person delegated to authorize such payment under this By-law.

**66.** The Band Administrator or his designate must ensure that an invoice is rendered, in a timely manner, for all work, goods or services that are provided for payment by the First Nation.

## AWARDING OF CONTRACTS

### Contracts for Goods & Services

**67.** Council may, by resolution, approve any contract on behalf of the First Nation, provided the following conditions must be met:

- (a) any expenditure required of the First Nation in the contract must meet the requirements under Section 44;
- (b) the program director responsible for managing the contract must recommend the contract to Council; and
- (c) the Director of Finance must state to Council that the funds are available to pay the expenditure.

**68.** Council may, by resolution designate the employees described below, to approve any contract for up to the following limits, provided the requirements under Subsections 69(a) and (c) are met in advance:

<u>Employee Title</u>	<u>Limit</u>
(a) program director	\$5,000.00; and
(b) Band Administrator	\$5,000.00.

### Tendering Requirements

**69.** The Band Administrator may approve a capital works purchase up to \$5,000.00 without going to tender if the purchase was approved in the annual budget.

**70.** The Director of Finance must put all capital works purchases over \$5,000.00 to public tender and seek bids from at least three independent contractors for such purchases.

**71.** Council may, by resolution, approve the Director of Finance to consider less than three bids if less than three bids are received by the tender closing date.

**72.** No telephone bids may be accepted by a program director. A program director may accept bids by electronic mail, provided such bids are followed by a hard copy.

**73.** Invitations to tender must 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) the amount of any security deposit.

**74.** The tendering period is not to be less than five working days, unless in an emergency situation.

**75.** All tenders are to be returned sealed and addressed to the First Nation, clearly marked “Tendered for [*description of project*]” and the Director of Finance

must record, or cause to be recorded, the time and date of receipt on the unopened envelope of tender.

**76.** All tenders received must be opened in public in the presence of the Band Administrator and any program director responsible for the tendering process.

**77.** The Band Administrator must record, or cause to be recorded, the name of the Bidder and the project; and the date and amount of the bid.

**78.** The Director of Finance must accept the lowest tender received unless Council has passed a resolution that:

- (a) approves the other tender; and
- (b) records the reasons why it is in the best interests of the First Nation to accept a higher tender.

**79.** Upon acceptance of a tender for the performance of work, goods, or services, the Director of Finance must ensure that

- (a) a written contract is signed by the party accepting the contract and the First Nation; and
- (b) a copy of the written contract is kept as a record of the First Nation.

**80.** No disbursements or payment on any contract must be made without supporting documentation as required by any policies of the Director of Finance.

**81.** The Director of Finance retain a 15% hold-back of final payment or such greater amount as may be determined by Council, by resolution, from all contractors until Council, by resolution, approves all work as complete and satisfactory.

**82.** The Director of Finance may establish any further policies and procedures for the tender process as it considers necessary.

## **PART 8**

### **CONFLICTS OF INTEREST**

#### **Definitions**

**83.** The following definitions apply to this Part:

- (a) “Personal Gain” means any financial benefit of any value; and
- (b) “Related Member” means 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, and all companies or other legal entities that are owned by any such person.

#### **General Conflict of Interest Rule**

**84.** A person who is a member of Council or the Director of Finance, or is otherwise employed by the First Nation or one of its departments, must not use that

office or employment for his own Personal Gain, the Personal Gain of his Related Member or to the detriment of the interests of the First Nation.

### **Disclosure by Members of Council and the Director of Finance**

**85.** If a decision by Council or the Director of Finance may result in a member of Council or the Director of Finance, or his Related Member, receiving any Personal Gain, such member must make full and complete disclosure to Council or the Director of Finance, as the case may be, of the details of the potential Personal Gain.

**86.** It shall be the duty of each member of Council and the Director of Finance to disclose to Council or the Director of Finance, as the case may be, any real or perceived Personal Gain of any other member or any other member's Related Member.

**87.** A member of Council or the Director of Finance must disclose his potential Personal Gain and the potential Personal Gain of his Related Member in one of the following ways, whichever occurs first:

- (a) at the meeting at which the Council or the Director of Finance, as the case may be, first considers the decision that may result in the potential Personal Gain;
- (b) at the first meeting after the member becomes aware of the potential for the Personal Gain; or
- (c) in writing to the Council or the Director of Finance, as the case may be, as soon as the member becomes aware of the potential for the Personal Gain.

**88.** A member of Council or the Director of Finance must, on an annual basis, disclose in writing to Council all legal entities that he owns or has any interest in.

**89.** Immediately after the disclosure set out in Subsections 89(a) or (b), the member in potential conflict must leave the meeting room and must not participate in any discussions or vote concerning the matter and the minutes of the meeting must record the time that the member leaves and returns to the meeting room.

**90.** Despite Section 91, the person who leaves the room may still be counted for the purpose of calculating any quorum requirement.

### **Disclosure by Employees**

**91.** If an employee of the First Nation or his Related Member may receive a Personal Gain from a contract granted by the First Nation, he must disclose his interest to the Director of Finance in writing and thereafter refrain from taking part in any discussion or decision about the awarding of the contract.

### **Liability to Account**

**92.** Council may hold any person, including a person elected to Council, who fails to follow the proper procedure for disclosure and abstaining from involvement

under this Part is responsible to reimburse the First Nation for any Personal Gain that he or his Related Member received.

### **Suspension or Dismissal**

**93.** If any person other than a member of Council or the Band Administrator violates the conflict of interest provision, then subject to any personnel policy of the First Nation, the Band Administrator must:

- (a) suspend the person; or
- (b) dismiss the person from all privileges and benefits of office or employment.

**94.** Subject to any personnel policy of the First Nation, any person who is suspended or dismissed under Section 93 has a right to appeal the dismissal or suspension to Council.

**95.** If the Band Administrator violates the conflict of interest provision, then subject to any personnel policy of the First Nation that applies to the Band Administrator, Council must:

- (a) suspend the Band Administrator; or
- (b) dismiss the Band Administrator from all privileges and benefits of office or employment.

**96.** Subject to any personnel policy of the First Nation that applies to the Band Administrator, Council must, in a timely manner, give a Band Administrator who is suspended or dismissed under Section 97 an opportunity to speak to Council and explain any relevant circumstances.

## **PART 9**

### **NON-COMPLIANCE**

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

## **PART 10**

### **AMENDMENTS AND REPEAL**

**98.** Amendment or repeal of this By-law must be made by a by-law enacted by Council.

## **PART 11**

### **GENERAL**

**99.** In this By-law, any words in the singular include the plural and words in the plural includes the singular and the masculine includes the feminine and neuter where the context requires.

**100.** If any provision of this By-law held to be invalid, void, voidable or unenforceable for any reason, then the particular provision will be deemed severed

BY-LAWS UNDER THE INDIAN ACT  
RÈGLEMENTS ADMINISTRATIFS PRIS EN VERTU DE LA LOI SUR LES INDIENS

from the remainder of this By-law and all remaining provisions of this By-law must remain in full force and effect.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [27th] day of [September] 2011.

[Wayne M. Christian]

Chief Wayne M. Christian

[Jean M. Brown]

Councillor Jean M. Brown

[Ron Christian]

Councillor Ron Christian

[absent]

Councillor Shannon Jones

[George William]

Councillor George William

[Lawrence Williams]

Councillor Lawrence Williams



**TL'AZT'EN NATION  
RATES BY-LAW 2011**

[Effective December 20, 2011]

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

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

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

1. This by-law may be cited for all purposes as the *TI'azt'en Nation Rates By-law 2011*.

2. Pursuant to Section V of the *TI'azt'en Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2011 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held in Tache, B.C. on the 30th day of August, 2011.

Quorum ([5])

[Ralph Pierre]

Chief

[Edward Robert Jr.]

Councillor

[Conrad Joseph]

Councillor

[John Monk]

Councillor

[Simon John]

Councillor

[Joshua Hallman]

Councillor

[Sebastian Anatole]

Councillor

[Herbert Felix]

Councillor

**SCHEDULE “A”**

The Council of Tl'azt'en Nation hereby adopts the following taxation rates for the 2011 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property prescribed under Schedule II of the <i>Tl'azt'en Nation Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as Determined in accordance with Part VII of the <i>Tl'azt'en Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	6.8145
Class 2 - Utilities	26.0299
Class 4 - Major Industry	19.2064
Class 5 - Light Industry	16.9146
Class 6 - Business and Other	14.8875
Class 7 - Managed Forest Land	9.1568
Class 8 - Recreation/Non-Profit Organization	6.4759
Class 9 - Farm	9.5059

**TL'AZT'EN NATION**  
**PROPERTY TAXATION EXPENDITURE BY-LAW**  
**BY-LAW NO. 1-2011**

[Effective December 20, 2011]

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

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

Section 55(3) and Section 56 of the *Property Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Taxation Expenditure By-law* was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

Council wishes to authorize expenditures (in addition to those authorized under section Section 55(3) and Section 56 of the *Property Taxation By-law*) to be made out of property tax revenue from time to time in this by-law.

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

**SHORT TITLE**

1. This By-law may be cited for all purposes as the *2011 Taxation Expenditure By-law*.

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

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

“Band” means the TI'azt'en Nation Band of Indians;

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

- “community works” includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within Reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and used for community services or general government services, including, without limiting the generality of the foregoing, 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 Tl’azt’en Nation Indian Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;
- “fiscal year” means April 1 of a calendar year through March 31 of the following calendar year;
- “general government services” includes, without limitation, government and administrative programs, services and operations of the Band or Council on behalf of the Band including, without limiting the generality of the foregoing, the operations of Council and the development, preparation, enforcement and administration of Council or Band policies, by-laws and programs and the administration and operation of departments of the Band;
- “Minister” means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the Minister;
- “permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under section 55 and 56 of the *Property Taxation By-law*;
- “property taxation by-law” means the *Tl’azt’en Nation Indian Band Property Taxation By-law* passed by the Council on May 30, 1996, and approved by the Minister of Indian Affairs and Northern Development on October 25, 1996, and 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) sewage treatment and water treatment works, facilities and plants;

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

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

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated Reserve lands; and

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

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

“Tax Administrator” means the tax administrator appointed by Council under the *Tl'azt'en Nation Property Taxation By-law*;

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

### **AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE**

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

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

### **ANNUAL PROPERTY TAX BUDGET**

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

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

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

(4) For greater certainty

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

(b) nothing in this By-law shall have the effect of amending section 55 and 56 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 tax administrator shall administer this By-law.

**BY-LAW REMEDIAL**

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

**MISCELLANEOUS**

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

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

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

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

**COMING INTO FORCE**

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

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 30th day of August, 2011, at Tache, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

[Ralph Pierre]

Chief Ralph Pierre

[Edward Robert Jr.]

Councillor Edward Robert Jr.

[Conrad Joseph]

Councillor Conrad Joseph

[Joshua Hallman]

Councillor Joshua Hallman

[Herbert Felix]

Councillor Herbert Felix

[Sebastian Anatole]

Councillor Sebastian Anatole

[Simon John]

Councillor Simon John

[John Monk]

Councillor John Monk

**SCHEDULE "A"**

2011 ANNUAL PROPERTY TAX BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$12,106.33
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Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$
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TOTAL REVENUES	\$12,106.33
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EXPENDITURES

Community Development	
Environmental Health Services	
Fiscal Services	\$
General Government Services	
Home Owner Grants	\$ 2,042.86

Protective Services	
Recreation and Cultural Services	
Taxes for Other Governments	
Transportation	\$ 9,314.98

Utility Services	
Other Expenditures	
- Permitted Property Taxation By-law Expenditures	\$ 748.49
- Municipal Service Agreements	

TOTAL EXPENDITURES	\$12,106.33
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BALANCE	\$Nil
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**UPPER SIMILKAMEEN INDIAN BAND**  
**2011 RATES BY-LAW**  
**BY-LAW NO. 11-01**

[Effective March 1, 2012]

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

AND WHEREAS the Council of the Upper Similkameen Indian Band enacted the *Upper Similkameen Indian Band Property Assessment and Taxation By-laws* on December 13, 2002;

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

1. This by-law maybe cited as the *Upper Similkameen Indian 2011 Rates By-law*.

2. Pursuant to Section 22 of the *Upper Similkameen Indian Band Property Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule “A”, which is attached, and forms part of the *2011 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 3rd day of October 2011.

A Quorum of the Upper Similkameen Indian Band Council Consists of Two (2) Council Members.

[Charlotte Mitchell]

Charlotte Mitchell, Chief

[Carmeletta Holmes]

Carmelletta Holmes, Councillor

Nancy Allison, Councillor

### SCHEDULE A

The Council of the Upper Similkameen Indian Band hereby adopts the following Taxation Rates for the 2011 Taxation year for the following classes of property:

Class of Property as prescribed under Schedule A and Section 6 of the *Upper Similkameen Indian Band Property Assessment By-law*. Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part 3 of the *Upper Similkameen Indian Band Property Assessment By-law*.

	Electoral Area G Jurisdiction-716		Electoral Area H Jurisdiction-717	
	Lands & Improvements	Lands	Lands & Improvements	Lands
Class-1 Residential	5.5655	4.4612	4.7742	4.8746
Class-2 Utilities	27.4585	24.0653	23.8737	24.5527
Class-3 Supported Housing	2.6727	1.3804	1.7709	1.7858
Class-4 Major Industry	20.5943	16.6849	1.7709	17.1584
Class-5 Light Industry	18.3025	14.8924	17.1119	15.3659
Class-6 Business & Other	15.8875	13.5598	13.3782	13.9010
Class-7 Managed Forest Land	10.3813	6.9367	7.3086	7.3545
Class-8 Recreational/ Non-Profit	6.8841	6.2170	5.8599	6.3563
Class-9 Farm	9.9141	8.8770	8.8899	9.0163

**WESTBANK FIRST NATION**  
**IR NO.9 COMMUNITY MESSAGE BOARD AND SCULPTURE**  
**CAPITAL EXPENDITURE BY-LAW NO. 11-TX-09**

[Effective March 9, 2012]

To authorize the expenditure of a maximum of Thirty Thousand Dollars (\$30,000) from money raised pursuant to section 83(1) of the *Indian Act*, for the purposes of installing a community message board and sculpture adjacent the WFN community buildings within the Tsinstikeptum Indian Reserve No.9.

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

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

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

C. In accordance with subsection 4.4 of the *WFN Expenditure By-law 1995*, 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 (the "Stabilization Fund");

D. Westbank First Nation deems it desirable and in the best interest of the community to proceed with the installation of a community message board and sculpture in the community core on Tsinstikeptum Indian Reserve No.9 according to the schematics and plan attached (Schedule A) with a proposed estimated cost of Sixty Thousand Dollars (\$60,000) of which Thirty Thousand Dollars (\$30,000) will be contributed from the Cumulative Fund, with a further Thirty Thousand Dollars (\$30,000) to be drawn from WFN's Own Source Revenue Fund.

E. Funding on Tsinstikeptum Indian Reserve No.9 will be Thirty Thousand Dollars (\$30,000) drawn from the Cumulative Fund, funds raised pursuant to section 83(1) of the *Indian Act*; and Thirty Thousand Dollars (\$30,000) to be drawn from WFN Own Source Revenue Fund, for a total of Sixty Thousand Dollars (\$60,000).

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

**SHORT TITLE**

1. This By-law may be cited for all purposes as the *IR No.9 Community Message Board and Sculpture Capital Expenditure By-law No. 11-TX-09*.

**EXPENDITURE AUTHORIZATION**

2. Westbank First Nation hereby acknowledges that it is in the best interests of the community to proceed with the Community Sign and Sculpture Project on Tsinstikeptum Indian Reserve No.9 according to the schematics and plan attached (Schedule A), (the “Community Message Board and Sculpture Project”);

3. Westbank First Nation hereby approves the expenditure of not more than Sixty Thousand Dollars (\$60,000) on the community message board and sculpture project with up to Thirty Thousand Dollars (\$30,000) to be drawn from the Cumulative Fund; and up to Thirty Thousand Dollars (\$30,000) to be drawn from WFN Own Source Revenue Funds;

4. Westbank First Nation authorization of this capital expenditure includes all external expenditures related to the project including architects, designers, consultants, engineers, contractors, permits, and suppliers of all related goods and materials but will not include any allocation of WFN internal costs, overhead, or implicit interest.

5. Any of the project funds not expended on the “Community Message Board and Sculpture Project” or incidental costs related thereto will be reimbursed to the fund from which it originated so that the contributions from both the Cumulative Fund and the WFN Own Source Revenue Funds will be equal at the end of the project.

**EFFECTIVE**

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

**BE IT HEREBY RESOLVED AND AGREED:**

That this By-law, entitled *IR No.9 Community Sign and Sculpture Capital Expenditure By-law No. 11-TX-09* is being read for the first, second and third and final time by the Council of Westbank First Nation held at duly convened meetings.

1st Reading

Kelowna, British Columbia, this 19th day of December 2011.

2nd Reading

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

3rd Reading

Kelowna, British Columbia, this 6th day of February 2012.

[Robert Louie]

Chief Robert Louie

[Michael De Guevara]

Councillor Michael De Guevara

[Loretta Swite-Ghostkeeper]

Councillor Loretta Swite-Ghostkeeper

[Mick Werstuik]

Councillor Mick Werstuik

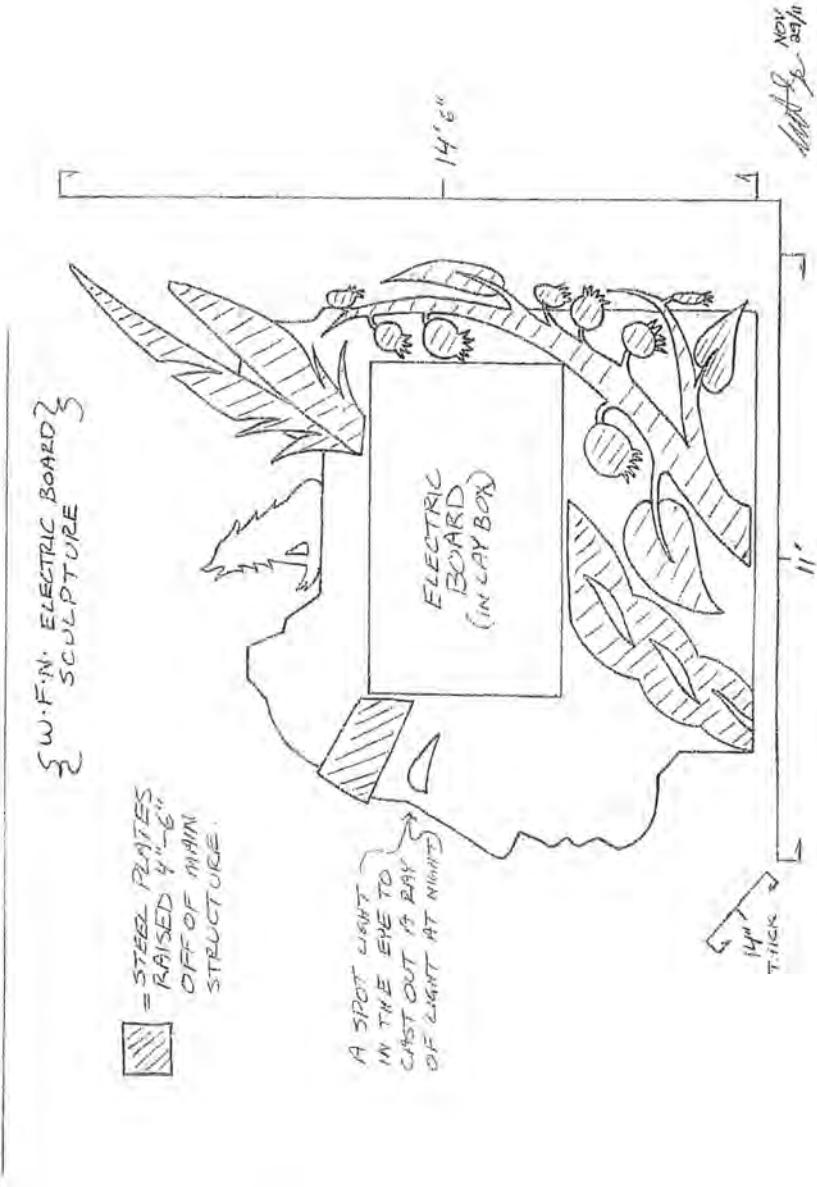
[Lorrie Hogaboam]

Councillor Lorrie Hogaboam

IR#9 Community Message Board and Sculpture  
Capital Expenditure By-law No. 11-TX-09**COST SUMMARY**

ITEM	WFN (LGS) LOCAL GOVERNMENT SERVICES	YEAR OF EXPENDITURE
Materials	\$ 4,000	2012
Statue, inc Installation	\$ 31,000	2012
Engineer	\$ 3,000	2012
Sign	\$ 15,000	2012
Contingency	\$ 7,000	2012
<b><u>TOTAL</u></b>	<b><u>\$ 60,000</u></b>	2012

SCHEDULE A



**WESTBANK FIRST NATION  
IR NO.9 EAST BOUNDARY ROAD SIDEWALK  
DEVELOPMENT PROJECT PHASE V  
CAPITAL EXPENDITURE BY-LAW NO. 11-TX-07**

[Effective December 20, 2011]

To authorize the expenditure of a maximum of Six Hundred and Seventy Thousand Dollars (\$670,000.00) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of constructing the East Boundary Road Sidewalk Development Project Phase V within the Tsinstikeptum Indian Reserve No.9.

**WHEREAS:**

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

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

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

D. The Council of Westbank First Nation deems it desirable and in the best interest of the Band members to advance funds to complete the East Boundary Road Sidewalk Development Project Phase V.

E. Westbank First Nation has estimated the total cost of construction of the IR No.9 East Boundary Road Sidewalk Development Project Phase V to be not more than \$670,000 as outlined in Schedule "A" to this by-law.

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

**SHORT TITLE**

1. This By-law may be cited for all purposes as the *IR No.9 East Boundary Road Sidewalk Development Project Phase V Capital Expenditure By-law No. 11-TX-07*.

**EXPENDITURE AUTHORIZATION**

2. Westbank First Nation hereby acknowledges that it is in the best interests of the members of Westbank First Nation to construct the IR No.9 East Boundary Road Sidewalk Development Project Phase V as summarized in schedule "A" to this by-law.



3. Westbank First Nation hereby approves the expenditure of not more than Six Hundred and Seventy Thousand (\$670,000.00) Dollars from the Cumulative Fund for the purposes of designing and constructing the IR No.9 East Boundary Road Sidewalk Development Project Phase V. (the “Project Funds”).

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

5. Westbank First Nation also authorizes the expenditure of all or a portion of the Project Funds to engage consultants, enter into such private sector partnerships, and carry out negotiations with the Province of British Columbia as deemed appropriate and as may be required for or in connection with the construction of the IR No.9 East Boundary Road Sidewalk Development Project Phase V.

6. Any of the Project Funds not expended on the IR No.9 East Boundary Road Sidewalk Development Project Phase V or incidental costs related thereto, will be reimbursed to and deposited in the Cumulative Fund upon completion of the IR No.9 Old Okanagan Highway Sidewalk Development Project Phase IV.

#### EFFECTIVE

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

#### BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled the *IR No.09 East Boundary Road Sidewalk Development Project Phase V WFN By-law No. 11-TX-07* being read for the first, and third and final time by the Council of Westbank First Nation held at duly convened meetings.

Read for the first time by council of Westbank First Nation at a duly convened meeting held on the 26th day of September 2011.

Exempt from second reading pursuant to section 60.9 of the Westbank First Nation Constitution.

Read a third time, and enacted as Westbank Law, by Council of the Westbank First Nation at a duly convened meeting held on the 11th day of October 2011.

[Robert Louie]

Chief Robert Louie

Councillor Mike De Guevara

Councillor Mickey Werstuik

[Loretta Swite-Ghostkeeper]

Councillor Loretta Swite-Ghostkeeper

[Lorrie Hogaboam]

Councillor Lorrie Hogaboam

**SCHEDULE "A"**

IR No.9 East Boundary Road Sidewalk  
Development Project Phase V

ITEM Phases III	WFN (LGS) LOCAL GOVERNMENT SERVICES	YEAR OF EXPENDITURE
Stage I – planning	\$ 15,000.00	2011
Stage II – detail design	\$ 35,000.00	
Stage III – land acquisition		
Stage IV – construction	\$ 620,000.00	
<u>TOTAL</u>	<u>\$670,000.00</u>	

**WESTBANK FIRST NATION**  
**IR NO.9 OFFSITE IMPROVEMENT BEACH**  
**CAPITAL EXPENDITURE BY-LAW NO. 11-TX-10**

[Effective March 9, 2012]

To authorize the expenditure of a maximum of Three Hundred Thousand Dollars (\$300,000.00) from money raised pursuant to section 83(1) of the *Indian Act*, for the purposes of installing offsite improvements to “the beach” within the Tsinstikeptum Indian Reserve No.9.

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

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

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

C. In accordance with subsection 4.4 of the *WFN Expenditure By-law 1995*, 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 (the “Stabilization Fund”);

D. Westbank First Nation deems it desirable and in the best interest of the community to proceed with the installation of offsite improvements which include multi-use walking path, parking lot paving and underground irrigation on Tsinstikeptum Indian Reserve No.9 according to the schematics and plan attached (Schedule A), with a proposed estimated cost of Three Hundred Thousand Dollars (\$300,000) which will be contributed from the Cumulative Fund.

E. Funding for the offsite improvements on Tsinstikeptum Indian Reserve No.9 will be Three Hundred Thousand Dollars (\$300,000) drawn from the Cumulative Fund, funds raised pursuant to section 83(1) of the *Indian Act*.

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

**SHORT TITLE**

1. This By-law may be cited for all purposes as the *IR No.9 Offsite Improvements Beach Capital Expenditure By-law No. 11-TX-10*.

**EXPENDITURE AUTHORIZATION**

2. Westbank First Nation hereby acknowledges that it is in the best interests of the community to proceed with the Offsite Improvements Beach Project on Tsinstikeptum Indian Reserve No.9 according to the schematics and plan attached (Schedule A) (the “IR No.9 Offsite Improvements Beach Project”);

3. Westbank First Nation hereby approves the expenditure of not more than Three Hundred Thousand Dollars (\$300,000) on the IR No.9 Offsite Improvements Beach Project with up to Three Hundred Thousand Dollars (300,000) to be drawn from the Cumulative fund;

4. Westbank First Nation authorization of this capital expenditure includes all external expenditures related to the project including architects, designers, consultants, engineers, contractors, permits, and suppliers of all related goods and materials but will not include any allocation of WFN internal costs, overhead, or implicit interest.

5. Any of the project funds not expended on the “IR No.9 Offsite Improvement Beach Project” or incidental costs related thereto, will be reimbursed to and deposited in the Cumulative Fund upon completion of the IR No.9 Offsite Improvements Beach Project.

**EFFECTIVE**

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

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled *IR#9 Offsite Improvements Beach Capital Expenditure By-law No. 11-TX-10* being read for the first, second and third and final time by the Council of Westbank First Nation held at duly convened meetings.

1st Reading

Kelowna, British Columbia, this 19th day of December 2011.

2nd Reading

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

3rd Reading

Kelowna, British Columbia, this 6th day of February 2012.

[Robert Louie]

Chief Robert Louie

[Michael De Guevara]

Councillor Michael De Guevara

[Loretta Swite-Ghostkeeper]

Councillor Loretta Swite-Ghostkeeper

[Mick Werstuik]

Councillor Mick Werstuik

[Lorrie Hogaboam]

Councillor Lorrie Hogaboam

IR#9 Offsite Improvements Beach  
Capital Expenditure By-law No. 11-TX-10

**COST SUMMARY**

ITEM	WFN (LGS) LOCAL GOVERNMENT SERVICES	YEAR OF EXPENDITURE
IR#9 Offsite Beach	\$ 300,000	2012
	\$	
<u>TOTAL</u>	<u>\$ 300,000</u>	



**WESTBANK FIRST NATION**  
**[IR NO.10 LINDLEY GOVERNMENT BUILDING**  
**FIRST FLOOR RENOVATION]**  
**CAPITAL EXPENDITURE BY-LAW NO. 11-TX-08**

[Effective December 20, 2011]

To authorize the expenditure of a maximum of One Million One Hundred Thousand Dollars (\$1,100,000.00) from money raised pursuant to section 83(1) of the *Indian Act*, for the purposes of renovating the first floor of the Lindley Government Building within the Tsinstikeptum Indian Reserve No.10.

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

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

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

C. In accordance with 4.4 of the *WFN Expenditure By-law 1995*, 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, (the "Stabilization Fund");

D. Westbank First Nation deems it desirable and in the best interest of the band members to advance funds to complete the First Floor Renovations to the Lindley Government Building on Tsinstikeptum Indian Reserve No.10.

E. Westbank First Nation has estimated the total cost of the construction of the first floor Renovations to the Lindley Government Building on Tsinstikeptum Indian Reserve No.10 to be not more than \$1,100,000 as outlined in Schedule "A" to this by-law.

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

**SHORT TITLE**

**1.** This By-law may be cited for all purposes as the *IR #10 Lindley Government Building First Floor Renovation Capital Expenditure By-law No. 11-TX-08*.



## EXPENDITURE AUTHORIZATION

2. Westbank First Nation hereby acknowledges that it is in the best interests of the members of Westbank First Nation to proceed with the First Floor Renovations to the Lindley Government Building as summarized in schedule "A" to this by-law.

3. Westbank First Nation hereby approves the expenditure of not more than One Million One Hundred Thousand (\$1,100,000) Dollars from the Cumulative Fund for the purposes of designing and constructing the IR No.10 Lindley Government Building First Floor Renovation Capital Expenditure Project (the "Project Funds");

4. Westbank First Nation also authorizes of the expenditure of all or a portion of the Project Funds to acquire all such lands, easements, rights-of-ways, license, permits, rights and authorities as may be required or desirable for or in connection with the renovation of the IR No.10 Lindley Government Building First Floor Renovation Capital Expenditure Project.

5. Any of the project funds not expended on the "First Floor Renovation project" or incidental costs related thereto will be reimbursed to the fund from which it originated so that the contributions from both the Cumulative Fund and the Stabilization fund will be equal at the end of the project.

## EFFECTIVE

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

### BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled *IR#10 Government Building (Lindley Building) First Floor Renovation Capital Expenditure By-law No. 11-TX-08* being read for the first, second and third and final time by the Council of Westbank First Nation held at duly convened meetings.

1st Reading

Kelowna, British Columbia, this 26th day of September 2011.

2nd Reading

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

3rd Reading

Kelowna, British Columbia, this 11th day of October 2011.

BY-LAWS UNDER THE INDIAN ACT  
RÈGLEMENTS ADMINISTRATIFS PRIS EN VERTU DE LA LOI SUR LES INDIENS

[Robert Louie]

Chief Robert Louie

Councillor Mick Werstuik

[Loretta Swite]

Councillor Loretta Swite

Councillor Michael De Guevara

[Lorrie Hogaboam]

Councillor Lorrie Hogaboam

IR#10 Lindley Government Building First Floor Renovation  
Capital Expenditure By-law No. 11-TX-08

**COST SUMMARY**

ITEM	WFN (LGS) LOCAL GOVERNMENT SERVICES	YEAR OF EXPENDITURE
Stage I – planning	\$	2011
Stage II – detail design	\$	2011
Stage III – land acquisition	\$	N/A
Stage IV – construction	\$	2012
<b><u>TOTAL</u></b>	<b><u>\$1,100,000</u></b>	

**MIAWPUKEK FIRST NATION**  
**MIAWPUKEK UTILITIES TAXATION BY-LAW**  
**BY-LAW NO. 01-2011**

[Effective December 20, 2011]

WHEREAS pursuant to section 83 of the *Indian Act*, a band may, subject to the approval of the Minister of Indian Affairs and Northern Development, make by-laws for taxation for local purposes of land, or interests in land, in the reserve including rights to occupy, possess or use land in the reserve;

AND WHEREAS it is the practice in the Province of Newfoundland and Labrador for utilities companies to pay a tax upon a percentage of the gross receipts within a local jurisdiction;

BE IT THEREFORE RESOLVED, that the council of the Miawpukek First Nation adopt the following by-law in an express exercise of its rights under section 83 of the *Indian Act*.

**SHORT TITLE**

1. This by-law may be cited as the *Utilities Companies Taxation By-law*.

**DEFINITIONS**

2. In this by-law,

Band means the Miawpukek First Nation;

Council of the band means the council of the Miawpukek First Nation;

Customer means a person who uses or purchases any kind of service from a utilities company as defined under the *Taxation of Utilities and Cable Television Companies Act* SNL c.T-0.1;

Gross Receipts means the gross revenue derived from the sale of electric power service for all purposes and not reduced by a fuel adjustment or similar direct expenses recovery except gross revenue derived from sale of that service to the Newfoundland Light and Power Co. Limited and its successors and assigns;

Person includes a corporation, partnership, agent or trustee, their heirs, executors, administrators or legal representatives;

Reserve means the reserve(s) of the band as defined in the *Indian Act*, section 2(1), and special reserve(s) pursuant to section 36;

Surveyor of Taxes means the person appointed by the Council of the Band as the Surveyor of Taxes pursuant to this by-law;

Utility company has the same meaning as those defined in sections 2.(h)(ii), (ii.1) and (iii) of the *Taxation of Utilities and Cable Television Companies Act* SNL 1992 c.T-0 located on the reserve.

### **EXEMPTIONS**

3. The property or interest of a utility company wholly owned by the band is exempt from taxation.

### **ASSESSMENT AND TAXATION**

4.(1) The on-reserve property interests of a utility company shall be assessed on the basis of the gross receipts of that company from the reserve.

(2) Every utility company owning, controlling or operating a utility system or line on the reserve, shall provide the Surveyor of Taxes with a detailed statement by March 1st in each year, showing the gross receipts of the company from the reserve for the previous year ending on December 31st.

(3) The on-reserve property interests of a utility company assessed pursuant to section 4(1) of this by-law are taxable at the rate equivalent to that imposed under provincial legislation in the province Newfoundland and Labrador.

(4) Taxes payable under this by-law are a debt due to the Miawpukek First Nation by the utility company.

(5) The gross receipts tax provided for in this by-law shall be in lieu of all other tax which may be imposed on the utility company's interest on the reserve.

### **ADMINISTRATION**

5.(1) The council of the band shall by resolution appoint a Surveyor of Taxes.

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

(3) The Surveyor of Taxes shall prepare a report to the council of the band on or before April 1st in each year. The report shall include:

(a) A summary of the statements made under section 4(2);

(b) The amount of tax to be levied against each utility company pursuant to section 4(3) for the current year; and

(c) The recommendations of the Surveyor of Taxes with respect to the administration of this by-law.

(4) Upon approval by the council of the band of the report made pursuant to section 5(3), the Surveyor of Taxes shall forthwith issue a Tax Notice to the utility companies owning, controlling or operating a utility system on the reserve.

(5) Taxes are due and payable twenty-one (21) days after the Tax Notice is posted.

(6) In addition to and separate from any penalty or enforcement that maybe imposed under this by-law or any other applicable legislation, interest shall run on all taxes that are due and payable at the rate of 1.25% interest per month.

### TAX COLLECTION

6.(1) If the taxes imposed under this by-law remain unpaid after December 31st of the year in which they are levied, the council of the band may bring an action in a court of competent jurisdiction to collect the debt.

(2) Taxes due and payable are a special lien and encumbrance on the reserve interests of a utility company.

### IMPOSITION PROVISION

7.(1) The Surveyor of Taxes shall notify, forthwith, each telephone company owning, controlling or operating a utility company or system on the reserve that this by-law is in effect, by registered mail.

(2) Every utility company owning, controlling or operating a utility system on the reserve shall commence tracking gross receipts from the reserve, for the purpose of preparing the report required under section 4(1), sixty (60) days after the notice under section 7(1) is mailed until December 31st of that year.

(3) For the first year that a tax is imposed under this by-law, the tax shall be 2.5 percent (%) of the gross receipts of each utility company pursuant to section 7(2).

### APPEALS

8. An appeal, by a utility company or the council of the band, of the basis upon which the calculation of a gross receipt was made, pursuant to section 4(2), or an appeal of the amount or tax levied pursuant to sections 4(3), shall be made by way of action in a court of competent jurisdiction.

THIS BY-LAW IS HEREBY ENACTED by a council at a duly convened council meeting on this [16] day of [September] , 20 [11] .

[Misel Joe]

Chief Misel Joe

[Shayne McDonald]

Councillor Shayne McDonald

[Aubrey Joe]

Councillor Aubrey Joe

[Craig Benoit]

Councillor Craig Benoit

[Rod Jeddore]

Councillor Rod Jeddore

[Harvey Drew]

Councillor Harvey Drew

[Mardina Joe]

Councillor Mardina Joe

**INNU TAKUAIKAN UASHAT MAK MANI-UTENAM  
TAUX ANNUEL DU RÈGLEMENT ADMINISTRATIF  
SUR LA FISCALITÉ FONCIÈRE D'INNU-TAKUAIKAN UASHAT  
MAK MANI-UTENAM – NUMÉRO 2, 2012**

[Entrée en vigueur 9 mars 2012]

ATTENDU QU' : Innu-Takuaikan Uashat mak Mani-utenam (la « Bande ») a promulgué un *Règlement administratif sur la fiscalité foncière d'Innu-Takuaikan Uashat mak Mani-utenam* le 17 octobre 1994, l'a amendé le 26 mars 1995 et l'a adopté le 20 novembre 1995; et

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

IL EST PROPOSÉ PAR :  [Marie-Marthe Fontaine]

APPUYÉ PAR :  [Mike Mckenzie]

EST RÉSOLU :

**1.** Que l'annexe « A » jointe, est déclarée faire partie intégrante du présent règlement administratif; et

**2.** Qu'en vertu de l'application des articles 11(1), 11(2), 11(3) du *Règlement administratif sur la fiscalité foncière d'Innu-Takuaikan Uashat mak Mani-utenam*, il est, par les présentes, établi, imposé et levé pour l'année 2012, les taux de taxes foncières suivants, nommément pour chaque classe d'immeuble, le taux de taxe foncière indiqué à la colonne 4 de l'annexe « A » pour chaque classe d'immeuble retrouvée à la colonne 3 du même document; et

**3.** Que ce règlement administratif peut être cité comme étant *Les taux annuels du Règlement administratif sur la fiscalité foncière d'Innu-Takuaikan Uashat mak Mani-Utenam numéro 2, 2012*;

**4.** Ce règlement prend force et effet immédiatement après son approbation par le Ministère des Affaires Indiennes et du Nord Canada, maintenant appelé « Affaires Autochtones et Développement du Nord Canada ».

Quorum:  [5]

[Georges Ernest Grégoire]

Chef

[Adélard Joseph]

Conseiller

[Marcelle St-Onge]

Conseiller

[Marie-Marthe Fontaine]

Conseiller

[Mike Mckenzie]

Conseiller

[William Fontaine]

Conseiller

[Évelyne St-Onge]

Conseiller

[Ronald Fontaine]

Conseiller



ANNEXE “A”

CLASSE ET TAUX DE TAXATION FONCIÈRE

Colonne 1 Secteur	Colonne 2 Nom de la Réserve	Colonne 3 Classe d'immeuble	Colonne 4 Taux de taxe foncière 2012
UASHAT	Réserve Uashat Numéro: 027	1. Résidentiel	1,06
		2. Services publics	3,27
		3. Terrains non-aménagés	1,06
		4. Industries principales	3,43
		5. Industries légères	3,27
		6. Entreprises	3,27
		7. Terrains aménagés	1,06
		8. Loisirs et but non-lucratif	1,06
MANI-UTENAM	Réserve Mani-Utenam Numéro: 027A	1. Résidentiel	1,05
		2. Services publics	2,82
		3. Terrains non-aménagés	1,05
		4. Industries principales	2,95
		5. Industries légères	2,82
		6. Entreprises	2,82
		7. Terrains aménagés	1,05
		8. Loisirs et but non-lucratif	1,05

**CARRY THE KETTLE FIRST NATION  
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2011**

[Effective December 20, 2011]

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Carry the Kettle First Nation has enacted the *Carry the Kettle Property Assessment and Taxation By-law*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 56 of the *Carry the Kettle Property Assessment and Taxation By-law*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Carry the Kettle First Nation duly enacts as follows:

1. This By-law may be cited as the *Carry the Kettle First Nation Annual Property Taxation Expenditure By-law, 2011*.

2. In this by-law:

“Act” means the *Indian Act* and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Council” has the meaning given to that term in the Act;

“First Nation” or “Band” means the Carry the Kettle First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

“local revenues” means money raised by the First Nation under a property taxation by-law;

“property taxation by-law” means a by-law enacted by the First Nation under section 83 of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation by-law; and

“Taxation By-law” means the *Carry the Kettle Property Assessment and Taxation By-law*.

3. The Nation’s annual taxation budget for the 2011 year beginning January 1, and ending December 31, is attached as a Schedule to this By-law.

4. This By-law authorizes the expenditures provided for in the annual budget.
5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.
6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.
7. Expenditures of local revenues must be made only in accordance with the annual budget.
8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.
9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.
10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.
11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.
12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.
13. This By-law comes into force and effect upon the being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 18 day of August 2011 at Carry the Kettle First Nation, in the Province of Saskatchewan.

Quorum [4]

[Chief Ivan Thomson]

Chief

[Victor Prettyshield]

Councillor

[Lynda Francis]

Councillor

[Bernard Jack]

Councillor

[Roxanne Thomson]

Councillor

**SCHEDULE A**

**CARRY THE KETTLE FIRST NATION  
ANNUAL PROPERTY TAX BUDGET 2011**

**REVENUES**

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$656,927.01
Property Tax Revenue carried over from previous Fiscal Years	\$155,844.77
Deficit Property Tax Revenue carried over from previous Fiscal Years	\$

**TOTAL REVENUES** **\$812,771.78**

**EXPENDITURES**

<b>1. General Government Expenditures</b>	
a. Executive and Legislative	
b. General Administrative	\$136,582.00
c. Other General Government (bad debt)	\$242,569.59
<b>2. Protection Services</b>	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
<b>3. Transportation</b>	
a. Roads and Streets	\$52,253.00
b. Snow and Ice Removal	
c. Other Transportation	
<b>4. Recreation and Cultural Services</b>	
a. Recreation	
b. Culture	
c. Other Recreation and Culture	
<b>5. Community Development</b>	
a. Education	\$222,076.00
b. Housing	
c. Planning and Zoning	

d. Community Planning	
e. Economic Development Program	
f. Heritage Protection	
<b>6. Environment Health Services</b>	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	\$110,003.00
c. Garbage Waste Collection and Disposal	
d. Other Environmental Services	
<b>7. Fiscal Services</b>	
a. Interests Payments	
b. Debt Charges	
c. Other Fiscal Services	
<b>8. Other Services</b>	
a. Health	
b. Social Programs and Assistance	\$49,288.19
c. Other Service	
<b>9. Other Expenditures:</b>	
a. Municipal Service Agreements	
b. Contingency	
<b>TOTAL EXPENDITURES</b>	<b><u>\$812,771.78</u></b>
<b>BALANCE</b>	<b>\$nil</b>



**COTE FIRST NATION #366**  
**COTE REVENUE ACCOUNT BY-LAW**

[Effective March 1, 2012]

This is a By-law for the expenditure of income received by the Cote First Nation from the Cote Onakawék Trust, Cote Legacy Trust and Other Sources

WHEREAS the Cote First Nation established the Cote Onakawék Trust and the Cote Legacy Trust (“the Cote Trusts”) to provide for the management, protection and investment of monies settled in the Cote Trusts and which provide for the distribution of income from the Cote Trusts for the use and benefit of the Cote First Nation and its Members;

AND WHEREAS the Council has the authority pursuant to its inherent right of self-government and section 83(1) of the *Indian Act*, R.S.C. 1985, c.I-5 to make by-laws for the “appropriation and expenditure of moneys of the band to defray band expenses” and in relation to “any matter arising out of or ancillary to the exercise of powers under this section”;

NOW THEREFORE the Council enacts this By-law to govern the management and expenditure of income paid and payable to the Cote First Nation from the Cote Trusts and other sources for the benefit of the Cote First Nation and its current and future Members.

**ARTICLE 1 – SHORT TITLE**

**1.1** This By-law shall be referred to as the *Cote Revenue Account By-law* (the “By-law”).

**ARTICLE 2 – DEFINITIONS AND INTERPRETATION**

**2.1** In this By-law:

- (a) “Annual Income” means the “Annual Income” from the Cote Onakawék Trust, the “Cote Annual Payment” from the Cote Legacy Trust, and any other income deposited in the Cote Revenue Account from other sources;
- (b) “Authorized Loan” means a loan from a Financial Institution as lender to Cote or the Trust, as borrower, that is approved in accordance with the provisions of the Cote Trusts and the loan proceeds are deposited to the Cote Revenue Account;
- (c) “Authorized Loan Payments” means those payments of principal and interest made by the Trustee in respect of an Authorized Loan;
- (d) “Band List” means those persons set out on a membership list of Cote maintained by the Department of Indian Affairs or by Cote if it has assumed control of its membership list pursuant to section 10 of the *Indian Act*;

- (e) “Chief Financial Officer” means the Director of Operations for the Cote First Nation or such other officer appointed by Council from time to time with responsibility for accounting and management of Cote’s financial affairs;
- (f) “Cote” means the Cote First Nation #366, which is a “band” within the meaning of the *Indian Act*;
- (g) “Cote Financial Law” means a code or by-law enacted by Cote relating to the administration and management of Cote’s financial affairs;
- (h) “Cote Legacy Trust” means the Cote Legacy Trust Agreement dated for reference the 15th day of August, 2011;
- (i) “Cote Onakawék Trust” means the Cote Onakawék Trust Agreement dated for reference the 11th day of February, 2006;
- (j) “Cote Referendum Procedures” means the guidelines adopted by Council, from time to time, that detail the procedures to be followed with respect to any vote regarding a proposed amendment or repeal of this By-law, provided that if the Council has not adopted any such guidelines then it shall mean the *Indian Referendum Regulations*, C.R.C. 1978, c.957, as amended by SOR/94-369, Sched. H and by SOR/2000-392, all as amended or replaced from time to time;
- (k) “Cote Revenue Account” means the Cote Revenue Account established by the Council in a Financial Institution situated on an Indian reserve into which the Annual Income, Authorized Loans, and other monies shall be deposited;
- (l) “Cote Trusts” means the Cote Onakawék Trust and the Cote Legacy Trust;
- (m) “Council” means the duly elected council of the Cote First Nation, which is a “council of the band” within the meaning of the *Indian Act*;
- (n) “Council Resolution” means a written resolution passed at a duly convened meeting of the Council and signed by at least a Quorum of the Council;
- (o) “Elector” means a Member who is eighteen (18) years of age or older or a person who otherwise meets the definition of Elector pursuant to any applicable code or by-law enacted by Cote from time to time;
- (p) “Financial Institution” means a bank or trust company whose deposits are insured pursuant to the *Canada Deposit Insurance Corporation Act*, R.S.C. 1985, c.C-3 or a credit union operating in the Province of Saskatchewan whose deposits are insured under the Credit Union Deposit Guarantee Corporation;
- (q) “Fiscal Year” means the fiscal year of Cote which, unless otherwise determined by Council, shall be the twelve (12) month period from April 1 to March 31 in the following calendar year;
- (r) “Investment Consultant” means an individual or firm with a Chartered Financial Analyst designation that is not engaged in the sale of investment products and services, which may be retained by the Trustee, upon request



of the Council, to provide independent financial advice to the Council on the development of the Investment Policy, the selection, monitoring, and evaluation of Investment Managers and portfolio performance;

(s) “Investment Manager” means a firm, duly registered to conduct business in the Province of Saskatchewan, that has obtained registration with a provincial securities commission as a portfolio manager, or as the term is amended from time to time, under and in accordance with section 7.2(1) of National Instrument 31-103, Registration Requirements and Exemptions, and whose revenue is derived from the discretionary management of investment portfolios;

(t) “Member” means a person whose name appears on the Band List;

(u) “Quorum” means, for the purposes of this By-law, a majority of the members of Council;

(v) “Trustee” means the Trustee for the Cote Onakawék Trust or the Cote Legacy Trust as the case may be.

**2.2** Unless otherwise stated, the definitions in this By-law shall have the same meaning as words defined in the Cote Trusts unless the context is inconsistent therewith. In the event of any inconsistency or conflict, the terms of this By-law shall prevail.

**2.3** Any other by-law or resolution enacted by Chief and Council that is inconsistent with this By-law shall be of no force or effect to the extent of any such inconsistency.

**2.4** Where there is a reference to a number of days in this By-law it is deemed to be a reference to calendar days and in calculating the number of days, the day on which the first event happens is excluded and the day on which the last event happens is included.

**2.5** For greater certainty, nothing in this By-law shall be construed so as to abrogate or derogate from the Aboriginal and Treaty rights of the Cote First Nation or its Members as recognized and affirmed in Section 35 of the *Constitution Act, 1982*.

### **ARTICLE 3 – DEPOSIT OF FUNDS IN COTE REVENUE ACCOUNT**

**3.1** The Council shall establish and maintain a Cote Revenue Account for as long as the Cote Trusts remain in existence to receive the deposit of Annual Income from the Cote Trusts. The Cote Revenue Account shall be governed by the Council in accordance with this By-law and any Cote Financial Law enacted by Council from time to time.

**3.2** In addition to Annual Income and any Authorized Loans deposited to the Cote Revenue Account, Cote may deposit funds from other sources into the Cote Revenue Account. Once such funds are deposited to the Cote Revenue Account, the terms of this By-law shall apply to such funds.

**3.3** Where the Annual Income deposited from the Cote Onakawék Trust is greater than 5% of the market value of the Trust Capital in the Cote Onakawék Trust at the end of that fiscal year, the Chief Financial Officer is authorized and directed to transfer any such surplus income from the Cote Revenue Account to the Cote Onakawék Trust to be added to the Trust Capital to offset inflation and maintain the real value of the Trust Capital over time. Any such contribution to the Cote Onakawék Trust shall be made as soon as is reasonably possible but, in any event, shall be made no later than June 30 of that Fiscal Year.

#### **ARTICLE 4 – INVESTMENT OF FUNDS**

**4.1** Any funds deposited to the Cote Revenue Account may be invested in any Authorized Investments as set out in Schedule “A” to this By-law and any income generated by the investment of the funds shall be deposited to the Cote Revenue Account.

#### **ARTICLE 5 – AUTHORIZED EXPENDITURES FROM COTE REVENUE ACCOUNT**

**5.1** Any funds deposited to the Cote Revenue Account, including Authorized Loans, shall be distributed or expended for the use and benefit of Cote and its Members and may only be expended in accordance with this By-law and any Cote Financial Law for the following purposes:

- (a) to purchase land as provided for in specific claim settlements with the Government of Canada to be added to reserve for Cote under Canada’s Additions to Reserve Policy;
- (b) to finance the construction of housing, infrastructure, and capital projects, including major physical assets owned or controlled by Cote such as buildings, roads, bridges, utilities, water treatment, supply and septic systems, ditches and spillways, and waste control facilities;
- (c) to promote economic development and investment in businesses, joint ventures, and other profitable enterprises for the use and benefit of Cote and its Members;
- (d) to promote youth, education and training of Members, including the provision of scholarships, student loans, bursaries or prizes for academic achievement to complement, but not replace, existing programs and funding provided by the Government of Canada, Province of Saskatchewan or other funding agencies for education, recreation, cultural, and leadership programs;
- (e) to provide community services relating to matters such as social, public health, heritage and culture, recreation, education, daycares, libraries, police or fire protection;
- (f) to cover any costs incurred by Council to retain professional advisors in relation to any authorized uses of funds in the Cote Revenue Account, including

business advisors, accountants, auditors, legal counsel, land agents, and such other professional advisors as may be retained by Council;

(g) to provide such other programs and services and fulfill any other purposes deemed by Council to be in the best interests of the Cote First Nation and its Members.

**5.2** For greater certainty, funds deposited to the Cote Revenue Account shall not be used for any of the following purposes:

(a) to fund any project or activity which requires that the First Nation guarantee, in whole or in part, the payment of any monies upon default by a Member;

(b) any payment of monies intended to satisfy the debts or liabilities of a Member, unless such debts or obligations have been approved by a Council Resolution;

(c) to provide per capita distributions to Members;

(d) to support programs, services and financial assistance that are typically provided by Canada, Saskatchewan or other government authorities, in accordance with the criteria established from time to time for the application of such programs, services and financial assistance.

**5.3** Any funds remaining in the Cote Revenue Account at the end of a Fiscal Year can, at the Council's discretion, either remain in the Cote Revenue Account to be used in the next Fiscal Year or may be contributed by Cote to the Cote Legacy Trust.

## **ARTICLE 6 – AUTHORIZED LOANS**

**6.1** The Council may, subject to and in accordance with the Cote Trusts, authorize the Trustee to obtain an Authorized Loan for Cote's use and benefit providing that all Authorized Loans shall be deposited into the Cote Revenue Account and the funds may be used only for authorized expenditures in accordance with Article 5 of this By-law.

**6.2** Subject to and in accordance with the Cote Trusts, the Council is authorized to use the Annual Income as collateral for an Authorized Loan and to assign all or any portion of the Annual Income to make Authorized Loan Payments as they become due and payable.

**6.3** Subject to and in accordance with the Cote Trusts, the following terms and procedures shall apply to any Authorized Loan:

(a) the Council shall provide the Trustee with a Council Resolution:

(i) setting out the amount and repayment term for the Authorized Loan, such repayment term being sufficient to retire the Authorized Loan over a period not exceeding ten (10) years; and

- (ii) authorizing the Trustee to arrange the Authorized Loan, to use the Annual Income and Trust Property to the extent permitted by the Trust as collateral, including granting a mortgage, pledge, security interest or charge against all or any portion of the Annual Income and Trust Property to secure the Authorized Loan and to make the Authorized Loan Payments as they become due and payable;
- (b) the amount of all Authorized Loan Payments, in aggregate in any Fiscal Year, shall not, at the time of entering into any Authorized Loan, exceed eighty percent (80%) of the Annual Income for the previous Fiscal Year but, for greater certainty, the Trustee shall continue to make Authorized Loan Payments notwithstanding that the amount of all Authorized Loan Payments may, in aggregate, exceed eighty percent (80%) of the amount of the Annual Income for the previous Fiscal Year after any Authorized Loan Payments are made; and
- (c) the total amount of all outstanding Authorized Loans shall not exceed, in aggregate, an amount equal to twenty-five percent (25%) of the closing market value of the Trust Property of the Cote Trusts as of December 31 of the preceding Fiscal Year but, for greater certainty, once an Authorized Loan is approved, the Authorized Loan may remain in effect, notwithstanding that the amount of all existing Authorized Loans may, in aggregate, exceed twenty-five percent (25%) of the closing market value of the Trust Property of the Cote Trusts in any future Fiscal Year after the Authorized Loan was approved.

## ARTICLE 7 – ANNUAL BUDGETS

**7.1** The Annual Income and proceeds of any Authorized Loans may not be expended except in accordance with the provisions of this By-law and any applicable Cote Financial Law.

**7.2** The Council shall, within sixty (60) days prior to the end of each Fiscal Year, prepare an annual plan and budget for the next Fiscal Year setting out the proposed expenditures and deliverables related to the Annual Income and any new Authorized Loans. The annual plan and budget shall identify the expenditures to be made, including any Authorized Loan Payments, and the deliverables to be achieved from such expenditures. The annual plan and budget shall provide sufficient information for the Members to identify the expenditures and benefits that will accrue to Cote and its Members.

**7.3** The annual plan and budget for any Fiscal Year must be approved by Council Resolution prior to expending the Annual Income and any new Authorized Loans for that Fiscal Year. For greater certainty, any Authorized Loan Payments shall continue to be made by the Trustee regardless of whether the annual plan and budget for any Fiscal Year is approved by the Council.

**7.4** The Council may, at any time, amend the annual plan and budget during a Fiscal Year, however, all Authorized Loan Payments shall continue to be made

by the Trustee notwithstanding any amendment to the annual plan and budget by the Council.

**7.5** Upon approving the annual plan and budget or approving an amendment to the annual plan and budget, the Chief Financial Officer shall post a copy of the annual plan and budget or any amendment in an area of the administrative offices of Cote to which the Members have access and, any Member shall be entitled to receive a copy of the annual plan and budget or any amendment upon request at Cote's expense.

## **ARTICLE 8 – AUDITS, ACCOUNTABILITY AND ENFORCEMENT**

**8.1** Within one hundred and twenty (120) days of the end of each Fiscal Year, the Council shall ensure that audited financial statements are prepared detailing the activities of, and expenditures from, the Cote Revenue Account, such audited financial statements to be in comparative form regarding the Cote Revenue Account and containing, at a minimum, the following:

- (a) a balance sheet;
- (b) a statement of revenues and expenditures and a comparison of these with amounts stated in the annual budget as amended during the Fiscal Year; and
- (c) any other information necessary for a fair presentation of the financial position of the Cote Revenue Account.

**8.2** Unless otherwise directed by Council by means of a Council Resolution, the accounting and auditing requirements for the Cote Revenue Account shall be completed by Cote's auditor together with, and consolidated with, the other accounts of Cote, and the auditor for the Cote Revenue Account shall be the same auditor appointed by the Council to audit the other financial records of Cote.

**8.3** The financial statements required under this Article shall be prepared in accordance with generally accepted accounting principles or in accordance with the disclosed basis of accounting of the Canadian Institute of Chartered Accountants, and audited in accordance with generally accepted auditing standards by an independent auditor who is a member in good standing of an association of auditors incorporated under the laws of the Province of Saskatchewan. The audit shall include a general review of the adequacy of the accounting procedures and systems of control employed to manage the Cote Revenue Account.

**8.4** Within fifteen (15) days of Council approving the audited financial statements, the Chief Financial Officer shall cause copies of the audited financial statements to be posted in the administrative offices of Cote in an area to which the Members have access, and any Member shall be entitled to receive a copy of the audited financial statements upon request at Cote's expense.

**8.5** The Council shall conduct a community information meeting with the Members in each Fiscal Year, at which the Council shall present the audited financial

statements for the Cote Revenue Account for the previous Fiscal Year and provide a report which reconciles and compares the actual expenditures and deliverables from the Cote Revenue Account with the approved annual plan and budget, as amended, for that Fiscal Year.

**8.6** Any Member shall have standing to commence legal proceedings, on behalf of Cote, against any person for any expenditure of funds from the Cote Revenue Account that is not authorized or consistent with the purpose of this By-law.

**8.7** No civil proceedings lie against any member of Council or an employee of Cote for anything done, or omitted to be done in relation to:

- (a) the exercise of any power, discretion or duty that is done in good faith in accordance with this By-law, the *Indian Act*, a Council Resolution or Cote Financial Law; or
- (b) the exercise of any power, discretion or duty that is based on an opinion or advice obtained from a trustee, solicitor, auditor, investment manager, appraiser or other expert who is reasonably considered to be a person or persons on whom reliance should be placed with respect to the matter in issue under the circumstances.

**8.8** Any member of Council or person who, at the request of Council, is serving or shall have served as an employee, advisor, consultant, agent or subcontractor of Cote in respect of this By-law shall be indemnified and saved harmless by Cote against all losses, claims, damages, liabilities, obligations, costs and expenses (including judgments, fines, penalties, amounts paid in settlement and counsel and accountants' fees) of whatsoever kind or nature incurred by, borne by or asserted against any of such indemnified parties in any way arising from any act or omission in relation to the performance in good faith of such person's power, discretion or duties, unless a court of competent jurisdiction determines that such losses, claims, damages, liabilities, obligations, costs and expenses (including judgments, fines, penalties, amounts paid in settlement, and counsel and accountants fees) arise from the fraud, willful default or negligence of such party.

**8.9** The right to indemnification set forth in Article 8.8 shall not be exclusive of any rights to which the Council member or any person referred to in that Article may be entitled as a matter of law or equity or which may be lawfully granted to him by agreement or a court of law.

## ARTICLE 9 – AMENDMENTS AND REPEAL

**9.1** No amendment or repeal of this By-law is valid unless initiated by Council Resolution and approved by at least fifty percent (50%) plus one of the Electors of Cote who cast ballots in a referendum vote held pursuant to the Cote Referendum Procedures.

**9.2** Notwithstanding Article 9.1, amendments to Schedule "A" may be approved by Council Resolution after the Council has first received advice, in

writing, from an Investment Consultant and/or Investment Manager stating the terms and consequences of the amendment.

### ARTICLE 10 – GENERAL

**10.1** Headings form no part of this By-law, but shall be construed as being inserted for reference only.

**10.2** 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 of this By-law or this By-law as a whole.

**10.3** In this By-law, words in the singular include the plural, and words in the plural include the singular, and the masculine includes the feminine and neuter where the context requires.

### ARTICLE 11 – COMING INTO FORCE

**11.1** This By-law shall come into force immediately upon being approved by the Minister of Indian Affairs and Northern Development.

**11.2** The Cote Revenue Account By-law approved by Council Resolution on January 28, 2009 is hereby repealed and replaced by this By-law.

Pursuant to a ratification vote held on October 15, 2011, the Electors of Cote have approved this By-law and have authorized and directed the Council to execute the *Cote Revenue Account By-law* on behalf of the Cote First Nation.

[Aubrey Whitehawk]

Chief Aubrey Whitehawk

[Michael Bryant]

Councillor Michael Bryant

[Cheryl Cadotte]

Councillor Cheryl Cadotte

Councillor Vincent Cadotte

[Floydine Cote]

Councillor Floydine Cote

Councillor Josephine Cote

Councillor Reynold Cote

[Loretta Friday]

Councillor Loretta Friday

[Randy Friday]

Councillor Randy Friday

[James Severight]

Councillor James Severight

[James Stevenson]

Councillor James Stevenson

[George Tourangeau]

Councillor George Tourangeau

[Francis Whitehawk]

Councillor Francis Whitehawk

**SCHEDULE “A”**

## AUTHORIZED INVESTMENTS

1. Debt instruments issued or guaranteed by the Government of Canada, a Province of Canada, or a Municipality of Canada, or mutual or pooled funds investing in such debt instruments, all of which shall have a term not exceeding three years.
2. Debt instruments issued or guaranteed by any of the following chartered banks including bankers' acceptances:
  - Bank of Montreal;
  - Royal Bank of Canada;
  - Canadian Imperial Bank of Commerce;
  - Toronto-Dominion Bank;
  - National Bank of Canada; and
  - Bank of Nova Scotia;including mutual or pooled funds thereof investing in such debt instruments, all of which shall have a term not exceeding three years.
3. Mortgage backed securities guaranteed by the Government of Canada, an agency of the Government of Canada, or one of the above chartered banks, including mutual or pooled funds thereof investing in such securities, all of which shall have a term not exceeding three years.
4. Commercial paper issued by corporations rated R-1 or A-1 by the Dominion Bond Rating Services or Standard and Poor's Bond Rating Services including mutual or pooled funds investing in commercial paper, all of which shall have a term not exceeding three years.
5. Corporate Bonds rated A or better by the Dominion Bond Rating Services or Standard and Poor's Bond Rating Services including mutual or pooled funds thereof investing in such corporate bonds, all of which shall have a term not exceeding three years.



**OCEAN MAN FIRST NATION  
RATES BY-LAW NO. 2011-01**

[Effective March 1, 2012]

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

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

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

1. This by-law may be cited for all purposes as the *Ocean Man First Nation Rates By-law 2011*.

2. Pursuant to Section eleven (11) of the *Ocean Man First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule “A” which is attached, and forms part of the *2011 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Chief & Council at a duly convened meeting held on the [25th] day of [October] , 2011.

[Gloria Shepherd]  
Chief Gloria Shepherd

[Connie Big Eagle]  
Councillor Connie Big Eagle

[Lillian Big Eagle]  
Councillor Lillian Big Eagle

[Marion Standingready]  
Councillor Marion Standingready

[Craig Big Eagle]  
Councillor Craig Big Eagle

[Trevor Ewack]  
Councillor Trevor Ewack

**SCHEDULE “A”**

The Council of the Ocean Man First Nation hereby adopts the following taxation rates for the 2011 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
<p>Class of Property as prescribed under Schedule II and Section 17 of the <i>Ocean Man First Nation Property Assessment and Taxation By-law</i>.</p>	<p>Rate of Tax applied against each \$1,000.00 of assessed value of the land and improvements as determined in accordance with Part IV of the <i>First Nation Property Assessment and Taxation By-law</i>.</p>
<p>Mill Rate for each Class as follows:</p>	
Class 1 - Residential	17.51
Class 2 - Utilities	23.61
Class 3 - Unmanaged Forest Land	23.61
Class 4 - Major Industry	23.61
Class 5 - Light Industry	23.61
Class 6 - Business and Other	23.61
Class 7 - Managed Forest Land	23.61
Class 8 - Recreation/Non-Profit Organization	23.61
Class 9 - Farm	11.91

**OCEAN MAN FIRST NATION  
PROPERTY TAXATION EXPENDITURE BY-LAW  
BY-LAW NO. 2011-02**

[Effective March 1, 2012]

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

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

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

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

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

**SHORT TITLE**

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

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

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

“Band” means the Ocean Man 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 Ocean Man Indian Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;
- “fiscal year” means April 1 of a calendar year through March 31 of the following calendar year;
- “general government services” includes, without limitation, government and administrative programs, services and operations of the Band or Council on behalf of the Band including, without limiting the generality of the foregoing, the operations of Council and the development, preparation, enforcement and administration of Council or Band policies, by-laws and programs and the administration and operation of departments of the Band;
- “Minister” means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the Minister;
- “permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under Section 56 of the *Property Assessment and Taxation By-law*;
- “property assessment and taxation by-law” means the *Ocean Man First Nation Property Assessment and Taxation By-law* approved and passed by the Council on June 7, 1999, and approved by the Minister of Indian Affairs and Northern Development on January 28, 2000 and as amended from time to time;
- “property tax revenue” includes all taxes and other moneys raised under the *Property Assessment and Taxation By-law*, including, without limiting the generality

of the foregoing, all interest earned thereon and other accumulations thereto from time to time;

“public works” includes:

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

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

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

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

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

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

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

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

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated Reserve lands; and

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

“Reserve” means Ocean Man First Nation Reserve(s) as such reserves are defined in the *Indian Act*, Section 2(1) and, any future reserves or any additions to existing reserves which may be created pursuant to the Settlement and Trust Agreement dated January 30 & 31, 1986.

“Tax Administrator” means the tax administrator appointed by Council under the *Ocean Man First Nation Property Assessment and Taxation By-law*;

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

**AUTHORIZATION OF EXPENDITURE OF  
PROPERTY TAX REVENUE**

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

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

**ANNUAL PROPERTY TAX BUDGET**

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

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

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

(4) For greater certainty, the:

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

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

**PROPERTY TAX REVENUE ACCOUNTS**

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

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

**ADMINISTRATION AND ENFORCEMENT**

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

**BY-LAW REMEDIAL**

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

**MISCELLANEOUS**

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

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

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

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

**COMING INTO FORCE**

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

THIS BY-LAW IS HEREBY DULY ENACTED by council on the [25th] day of [October], 20 [11], at [Ocean Man First Nation], in the Province of [Saskatchewan].

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

[Gloria Shepherd]

Chief Gloria Shepherd

[Connie Big Eagle]

Councillor Connie Big Eagle

[Lillian Big Eagle]

Councillor Lillian Big Eagle

[Trevor Ewack]

Councillor Trevor Ewack

[Marion Standingready]

Councillor Marion Standingready

**SCHEDULE "A"**

2011 ANNUAL PROPERTY TAX BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year (estimated)	\$ 35,000.00
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Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	<u>\$ 0.00</u>
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TOTAL REVENUES	\$ 35,000.00
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EXPENDITURES

Community Development

Environmental Health Services

Fiscal Services

General Government Services

Protective Services

Recreation and Cultural Services

Taxes for Other Governments

Transportation

Utility Services

Other Expenditures

- Permitted Property Taxation By-law Expenditures

- Municipal Service Agreements

Day Care Services	\$ 25,000.00
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Ancillary Education Programming	<u>\$ 10,000.00</u>
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TOTAL EXPENDITURES	\$ 35,000.00
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BALANCE	\$ 0.00
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## **Tables**

- **Table of First Nation Laws, By-laws, and Codes**
- **Table of Standards and Procedures**

## **Tableaux**

- **Tableau des lois, règlements administratifs et codes des premières nations**
- **Tableau des normes et procédures**



### TABLE OF FIRST NATION LAWS, BY-LAWS, AND CODES

This table lists all laws, by-laws, and codes published to date in the *First Nations Gazette*. The table is arranged alphabetically, by province and by name of the enacting First Nation. Laws are listed alphabetically, followed by an alphabetical list of by-laws and codes. This table is prepared for convenience of reference only.

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

The location of a law, by-law, or code in the *First Nations Gazette* is indicated by the volume number, the issue number, and the page number (e.g. 16:2.896).

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

### TABLEAU DES LOIS, RÉGLEMENTS ADMINISTRATIFS ET CODES DES PREMIÈRES NATIONS

Le présent tableau énumère les lois, les règlements administratifs et les codes publiés jusqu'à ce jour dans la *Gazette des premières nations*. Ce tableau est disposé selon l'ordre alphabétique par province et nom de la première nation. Les lois sont énumérées par ordre alphabétique, suivies de la liste alphabétique des règlements administratifs et des codes. Ce tableau sert uniquement à faciliter la consultation.

La date d'entrée en vigueur des lois, règlements administratifs et codes figure dans une colonne distincte.

L'endroit où figure une loi, un règlement administratif ou un code dans la *Gazette des premières nations* est indiqué par le numéro de volume, le numéro de fascicule et le numéro de page (p. ex. 16:2.896).

Les modifications apportées aux lois et règlements administratifs sont énumérées dans une colonne distincte. Le numéro de l'article modifié paraît en caractères gras et est suivi du titre de la loi modificative ou du règlement administratif modificatif et de l'endroit où il figure dans la *Gazette des premières nations*.

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
<b>ALBERTA</b>			
ALEXANDER FIRST NATION / PREMIERE NATION ALEXANDER			
Annual Expenditure Law, 2008.....	2008-06-20	12:2.201	
Annual Expenditure Law, 2009.....	2009-05-30	13:3.1515	
Annual Expenditure Law, 2010.....	2010-05-21	14:2.411	
Annual Rates Law, 2008.....	2008-06-20	12:2.207	
Annual Rates Law, 2009.....	2009-05-30	13:3.1521	
Annual Rates Law, 2010.....	2010-05-21	14:2.414	
Annual Property Taxation Expenditure			
By-law, 2011.....	2011-08-17	16:1.371	
Property Assessment and Taxation By-law.....	2002-11-07	7:2.401	<b>repealed</b> by Property Assessment and Taxation By-law - 2011 (16:1.375)
Property Assessment and Taxation By-law - 2011..			
2003 Tax Rates By-law.....	2011-03-21	16:1.375	
2004 Tax Rates By-law.....	2003-05-25	8:1.1	
2005 Tax Rates By-law.....	2004-05-10	8:2.277	
2006 Tax Rates By-law.....	2005-07-22	10:1.1	
Tax Rates By-law 2007.....	2006-05-31	10:2.535	
Tax Rates By-law 2011.....	2007-06-25	11:2.249	
Tax Rates By-law 2011.....	2011-08-17	16:1.445	
ALEXIS FIRST NATION see also ALEXIS NAKOTA SIOUX NATION / PREMIERE NATION ALEXIS voir aussi NATION ALEXIS NAKOTA SIOUX			
Property Tax By-law.....	2000-02-28	4:2.117	
2000 Tax Rates By-law.....	2000-09-21	5:1.1	

Title Titre	Effective date Date d'entrée en vigueur	E.N. Gaz. Gaz. P.N.	Amendments Modifications
ALBERTA (continued) / (suite)			
ALEXIS FIRST NATION see also ALEXIS NAKOTA SIOUX NATION (continued) / PREMIÈRE NATION ALEXIS voir aussi NATION ALEXIS NAKOTA SIOUX (suite)			
2001 Tax Rates By-law .....	2000-05-03	5:2.153	
2002 Tax Rates By-law .....	2002-06-03	6:2.331	
2003 Tax Rates By-law .....	2003-05-13	8:1.2	
2004 Tax Rates By-law .....	2004-05-10	8:2.278	
ALEXIS NAKOTA SIOUX NATION see also ALEXIS FIRST NATION / NATION ALEXIS NAKOTA SIOUX voir aussi PREMIÈRE NATION ALEXIS			
Annual Property Taxation Expenditure			
By-law, 2010 .....	2010-07-06	14:2.751	
Annual Property Taxation Expenditure			
By-law, 2011 .....	2011-08-30	16:1.446	
2005 Tax Rates By-law .....	2005-06-08	9:2.309	
2006 Tax Rates By-law .....	2006-05-31	10:2.536	
Tax Rates By-law 2007 .....	2007-08-07	11:2.250	
Tax Rates By-law 2008 .....	2008-11-12	13:1.507	
Tax Rates By-law 2009 .....	2010-02-08	14:1.83	
Tax Rates By-law 2010 .....	2010-07-06	14:2.754	
Tax Rates By-law 2011 .....	2011-08-30	16:1.450	
Taxation Expenditure By-law .....	2010-02-08	14:1.84	
Trust Revenue Account By-law .....	2006-04-11	10:2.538	
ATHABASCA CHIPEWYAN FIRST NATION / PREMIÈRE NATION ATHABASCA CHIPEWYAN			
Settlement Trust Revenue Account By-law .....	2008-10-10	13:1.508	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
ALBERTA (continued) / (suite)			
BIGSTONE CREE FIRST NATION / PREMIÈRE NATION CRIE BIGSTONE			
Annual Property Taxation Expenditure			
By-law, 2010 .....	2010-07-06	14:2.755	
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By-law, 2011 .....	2011-08-30	16:1.451	
Business Licensing By-law .....	2004-02-24	8:2.280	
Property Assessment and Taxation By-law .....	2004-05-25	8:2.291	
2004 Tax Rates By-law .....	2004-12-02	9:1.1	
2005 Tax Rates By-law .....	2005-07-06	10:1.2	
2006 Tax Rates By-law .....	2006-05-15	10:2.541	
Tax Rates By-law 2007 .....	2007-06-04	11:2.252	
Tax Rates By-law 2008 .....	2008-11-17	13:1.511	
Tax Rates By-law 2009 .....	2009-10-27	13:4.2487	
Tax Rates By-law 2010 .....	2010-07-06	14:2.759	
Tax Rates By-law 2011 .....	2011-08-30	16:1.455	
DENE THA' FIRST NATION / PREMIÈRE NATION DENE THA'			
Property Assessment and Taxation By-law .....	2000-02-28	4:2.150	
2006 Property Tax Rates By-law .....	2006-12-07	11:2.253	
2000 Tax Rates By-law .....	2000-12-13	5:2.154	
2003 Tax Rates By-law .....	2004-05-05	8:2.323	
Tax Rates By-law 2009 .....	2009-12-18	14:1.90	
Tax Rates By-law 2010 .....	2011-03-02	15:3.1815	

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Tax Rates By-law 2011 .....	2012-03-01	16:2.1087	
DUNCAN'S FIRST NATION / PREMIÈRE NATION DUNCAN'S			
Financial Administration By-law 2001 .....	2001-07-24	6:1.1	
ENOCH CREE NATION / NATION CRIE ENOCH			
(1996) Budget By-law .....	1997-10-20	2:2.376	
Project Fire Services By-law .....	2004-12-31	9:2.311	
FORT MCKAY FIRST NATION / PREMIÈRE NATION FORT MCKAY			
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Tax Rates By-law 2009 .....	2010-02-08	14:1.154	
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Respecting the Licensing of Member			
Businesses, Callings, Trades and			
Occupations in the Nation .....	1998-04-28	3:1.1	
By-law No. 0003 Respecting Airport			
Landing Taxes .....	1998-04-28	3:1.13	
LOON RIVER FIRST NATION / PREMIÈRE NATION LOON RIVER			
Annual Property Taxation Expenditure			
By-law, 2011 .....	2011-12-20	16:2.1089	
Property Assessment and Taxation By-law .....	2008-01-16	12:2.649	
Tax Rates By-law 2007 .....	2008-01-16	12:2.678	

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Tax Rates By-law 2009 .....	2009-10-19	13:4.2488	
Tax Rates By-law 2010 .....	2010-09-21	15:1.455	
Tax Rates By-law 2011 .....	2011-12-20	16:2.1092	
MIKISEW CREE FIRST NATION / PREMIÈRE NATION CRIE MIKISEW			
Amendment Property Tax Expenditure			
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Property Assessment and Taxation Amending			
By-law No. 8 1997 .....	1997-09-10	2:1.63	
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Property Tax Expenditure By-law .....	1998-02-20	2:2.377	<b>repealed</b> by Amendment Property Tax Expenditure By-law (3:1.17)
1997 Rates By-law .....	1997-10-20	2:1.66	
1998 Rates By-law .....	1998-05-27	2:2.383	
2001 Tax Rates By-law .....	2001-05-03	5:2.156	
2002 Tax Rates By-law .....	2002-06-03	6:2.333	
2003 Tax Rates By-law .....	2003-05-13	7:2.453	
Tax Rates By-law 2008 .....	2008-06-26	13:1.512	
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1999 Tax Rates By-law .....	1999-12-08	4:2.202	
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2003 Tax Rates By-law .....	2003-09-30	8:1.3	
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Heritage Trust Deposit Account Expenditure By-law .....	2010-11-29	15:1.524	
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Property Tax Expenditure By-law .....	2010-02-08	14:1.156	
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2006 Tax Rates By-law .....	2006-05-31	11:2.254	
Tax Rates By-law 2007 .....	2007-08-07	11:2.255	
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Tax Rates By-law 2010 .....	2010-07-06	14:2.765	
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2001 Tax Rates By-law .....	2001-05-19	5:2.158	
2002 Tax Rates By-law .....	2002-05-29	6:2.335	
2003 Tax Rates By-law .....	2003-05-13	8:1.5	
2004 Tax Rates By-law .....	2004-05-25	8:2.337	
2005 Tax Rates By-law .....	2005-05-31	9:2.320	
2006 Tax Rates By-law .....	2006-08-01	11:1.3	
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Tax Rates By-law 2008 .....	2008-09-04	13:1.514	
STURGEON LAKE CREE NATION / NATION CRIE STURGEON LAKE			
2007 Tax Rates By-law .....	2007-06-04	11:2.258	
SUCKER CREEK FIRST NATION / PREMIÈRE NATION SUCKER CREEK			
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Property Tax By-law .....	1999-02-23	3:2.263	ss.5.2, 7.3.1, 8.1, 12.1 by Property Tax By-law Amendment (4:1.2)
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1999 Tax Rates By-law .....	1999-09-02	4:1.1	
2001 Tax Rates By-law .....	2001-10-01	6:1.15	
BRITISH COLUMBIA / COLOMBIE-BRITANNIQUE			
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Annual Rates Law, 2010 .....	2010-07-13	14:2.422	
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1997 Rates By-law .....	1997-05-23	5:2.160	
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1999 Rates By-law .....	1999-05-31	3:2.296	
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2004 Rates By-law .....	2004-06-18	8:2.339	
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Rates By-law 2007 .....	2007-07-10	11:2.259	
<b>AKISQ'NUK FIRST NATION see also COLUMBIA LAKE INDIAN BAND / PREMIÈRE NATION AKISQ'NUK voir aussi BANDE INDIENNE COLUMBIA LAKE</b>			
Annual Expenditure Law, 2008 .....	2008-05-30	12:2.220	
Annual Expenditure Law, 2009 .....	2009-05-30	13:3.1524	
Annual Expenditure Law, 2010 .....	2010-05-29	14:2.425	
Annual Expenditure Law, 2011 .....	2011-05-28	15:3.1527	
Annual Rates Law, 2008 .....	2008-05-30	12:2.225	
Annual Rates Law, 2009 .....	2009-05-30	13:3.1529	
Annual Rates Law, 2010 .....	2010-05-29	14:2.428	
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Property Assessment Amendment Law, 2012...	2012-02-10	16:2.739	
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Property Taxation Law, 2008 .....	2008-09-18		13:1.40
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1998 Property Rates By-law .....	1998-12-08		3:1.25
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2005 Property Rates By-law .....	2005-07-22		10:1.6
Property Rates By-law 2006 .....	2006-06-16		10:2.546
<b>BLUEBERRY RIVER FIRST NATION / PREMIÈRE NATION BLUEBERRY RIVER</b>			
Financial Administration By-law .....	2003-01-14		7:2.456
<b>BONAPARTE INDIAN BAND / BANDE INDIENNE BONAPARTE</b>			
Annual Tax Rates By-law No. 5 (1997) .....	1997-07-29		2:1.74
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1996 Property Rates By-law .....	1997-01-09	2:1.76	
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1999 Tax Rates By-law .....	1999-09-03	4:1.3	
2001 Tax Rates By-law .....	2001-12-19	6:2.342	
2003 Taxation Rates By-law .....	2003-11-18	8:2.345	
2004 Taxation Rates By-law .....	2005-01-18	9:2.322	
2005 Taxation Rates By-law .....	2005-12-16	10:2.548	
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Tax Rates By-law 2008 .....	2008-11-17	13:1.518	
Tax Rates By-law 2009 .....	2009-10-19	13:4.2489	
Tax Rates By-law 2010 .....	2010-08-05	15:1.533	
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<b>BURNS LAKE INDIAN BAND / BANDE INDIENNE BURNS LAKE</b>			
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Property Tax Expenditure By-law .....	2001-08-25	6:1.23	
Property Tax Expenditure By-law .....	2002-06-03	7:1.20	
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1998 Rates By-law No. 1998-02 .....	1998-08-04	3:1.27	
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2009 Rates By-law No. 2009-02 .....	2010-05-12	14:2.773	
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Annual Expenditure Law, 2011 .....	2011-05-27	15:3.1534	
Annual Rates Law, 2011 .....	2011-05-27	15:3.1538	
Property Assessment Law, 2011 .....	2011-10-06	16:1.65	
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Financial Administration By-law .....	2005-07-11	10:1.20	
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Annual Expenditure Law, 2011 .....	2011-08-20	16:1.139	
Annual Rates Law, 2009 .....	2009-08-07	13:4.2131	
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Property Taxation Amendment			
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Property Taxation Expenditure By-law .....	2007-08-07	12:1.3	
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Tax Rates By-law 2006 .....	2007-03-19	11:2.277	
Tax Rates By-law 2007 .....	2007-08-07	12:1.9	
Tax Rates By-law 2008 .....	2008-10-10	13:1.525	
Tax Rates By-law 2009 .....	2009-10-19	13:4.2491	
Tax Rates By-law 2010 .....	2010-08-03	15:1.535	
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Annual Expenditure Law, 2011 .....	2011-08-20	16:1.147	
Annual Rates Law, 2009 .....	2009-09-04	13:4.2138	
Annual Rates Law, 2010 .....	2010-11-11	15:1.48	
Annual Rates Law, 2011 .....	2011-08-20	16:1.151	
Property Assessment Law, 2009 .....	2009-03-26	13:3.1532	
Property Taxation Law, 2009 .....	2009-03-26	13:3.1568	
<b>CHEMAINUS FIRST NATION / PREMIÈRE NATION CHEMAINUS</b>			
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Annual Rates Law, 2009 .....	2009-07-17	13:4.2145	
Annual Rates Law, 2010 .....	2010-05-21	14:2.443	
Annual Rates Law, 2011 .....	2011-06-10	15:3.1544	
Property Assessment Law, 2010 .....	2010-02-10	14:1.3	
Property Taxation Law, 2010 .....	2010-02-10	14:1.40	
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<b>Property Tax Expenditure By-law</b>			
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2000 Tax Rates By-law .....	2000-06-25	4:2.215	
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1999 Rates By-law .....	1999-05-31	3:2.306	
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1997 Rates By-law .....	1997-05-30	2:1.84	
1998 Rates By-law .....	1998-06-01	2:2.465	
2000 Rates By-law .....	2000-12-18	5:2.192	
2001 Rates By-law .....	2001-10-01	6:1.32	
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By-law to Fix Tax Rate for the Year 2004 .....	2004-07-06	8:2.357	
By-law to Fix Tax Rate for the Year 2005 .....	2005-05-31	9:2.379	
By-law to Fix Tax Rate for the Year 2006 .....	2006-05-31	11:1.15	
By-law to Fix Tax Rate for the Year 2007 .....	2007-08-07	11:2.291	
By-law to Fix Tax Rate for the Year 2008 .....	2008-09-09	13:1.531	
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			<b>ss.12(1), 14(6), 18, 19</b> by Property Taxation Amendment Law, 2010 (14:2.460)
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Budget By-law 2007 .....	2007-07-12	11:2.293	
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2001 Property Rates By-law .....	2001-10-18	6:1.51	
2002 Property Rates By-law .....	2002-10-06	7:1.104	
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Rates By-law No. 2005 .....	2005-05-31	9:2.399	
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Annual Expenditure Law, 2010 .....	2010-06-05	14:2.471	
Annual Expenditure Law, 2011 .....	2011-05-27	15:3.1566	
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Annual Rates Law, 2009 .....	2009-06-11	13:3.164	
Annual Rates Law, 2010 .....	2010-06-05	14:2.475	
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Property Assessment Law, 2009 .....	2009-06-11	13:3.1644	
Property Taxation Law, 2009 .....	2009-06-11	13:3.1681	
Railway Right-of-Way Rates By-law			
No. 2004-2 .....	2004-11-15	9:1.155	
Railway Right-of-Way Rates By-law			
No. 2005-2 .....	2005-07-04	10:1.92	
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Rates By-law No. 2007 .....	2007-08-07	11:2.329	
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2000 Rates By-law .....	2000-12-05	5:1.35	
2001 Rates By-law .....	2001-08-25	6:1.55	
2002 Rates By-law .....	2002-09-01	7:1.112	
2003 Rates By-law .....	2003-11-18	8:2.361	
2004 Rates By-law .....	2004-12-02	9:1.160	
2007 Rates By-law .....	2008-01-16	12:2.681	
2008 Rates By-law .....	2009-03-17	13:3.1960	
Rates By-law 2011 .....	2012-03-09	16:2.1226	
<b>Taxation and Assessment Amending</b>			
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Taxation Rates By-law, 1998-TX01 .....	1998-06-10	2:2.507	
<b>LHEIT-LIT'EN NATION INDIAN BAND / BANDE INDIENNE LHEIT-LIT'EN NATION</b>			
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Rates By-law 1996-T02 .....	1997-04-28	2:1.144	
Rates By-law 1997-T01 .....	1997-06-20	2:1.145	
Rates By-law 1998-T01 .....	1998-06-18	2:2.508	
Rates By-law 1999-T01 .....	1999-09-03	4:1.14	
Taxation Amending By-law No. 1996-T02.....	1997-03-20	2:1.146	
<b>LITTLE SHUSWAP INDIAN BAND / BANDE INDIENNE LITTLE SHUSWAP</b>			
2005 Railway Right-of-Way Tax Rates By-law ..	2005-07-11	10:1.97	
2007 Railway Right-of-Way Tax Rates By-law ..	2007-07-10	11:2.331	
Rates By-law 1997-T02 .....	1997-05-30	2:1.148	
Rates By-law 1998-T02 .....	1998-06-10	2:2.509	
Rates By-law 1999-T02 .....	1999-05-31	3:2.320	
Rates By-law 2000-T02 .....	2000-09-21	5:1.37	
Rates By-law 2001-T02 .....	2001-06-02	5:2.241	
Rates By-law 2002-T02 .....	2002-05-29	6:2.382	
Rates By-law 2003-T02 .....	2003-06-01	7:2.491	
Rates By-law 2004-T02 .....	2004-07-06	9:1.162	
Rates By-law 2005-T02 .....	2005-07-11	10:1.99	
Rates By-law 2006-T02 .....	2006-06-16	10:2.663	
Rates By-law 2007-T02 .....	2007-06-04	11:2.333	
Rates By-law 2008-T02 .....	2008-09-04	13:1.543	

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Rates By-law 2010-T02 .....	2010-06-21	14:2.785	
Rates By-law No. 2011-T02 .....	2011-08-12	16:1.471	
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By-law PR-95-02 .....	2007-04-13	11:2.334	
<b>LOWER KOOTENAY INDIAN BAND / BANDE INDIENNE LOWER KOOTENAY</b>			
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Annual Expenditure Law, 2009 .....	2009-06-11	13:3.1716	
Annual Expenditure Law, 2010 .....	2010-07-06	14:2.478	
Annual Expenditure Law, 2011 .....	2011-06-15	15:3.1572	
Annual Rates Law, 2008 .....	2008-06-13	12:2.280	
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Property Assessment Law, 2008 .....	2008-07-10	12:2.283	
Property Taxation Law, 2008 .....	2008-07-10	12:2.321	
Assessment Amending By-law No. 1997-01 (Being a By-law to Amend Assessment By-law 1992 S. (40) .....	1997-11-06	2:2.510	
Property Tax Expenditure By-law .....	1997-11-06	2:2.516	
1997 Rates By-law .....	1997-05-29	2:1.149	

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1998 Rates By-law .....	1998-06-01	2:2.513	
1999 Rates By-law .....	1999-05-31	3:2.321	
2000 Rates By-law .....	2000-12-05	5:1.38	
2001 Rates By-law .....	2001-12-19	6:2.383	
2002 Rates By-law .....	2002-10-10	7:2.492	
2003 Rates By-law .....	2003-04-30	7:2.494	
2004 Rates By-law .....	2004-08-18	9:1.163	
2005 Rates By-law .....	2005-07-29	10:1.100	
Rates By-law 2006 .....	2006-06-16	10:2.664	
Rates By-law 2007 .....	2007-06-25	11:2.335	
<b>LOWER NICOLA INDIAN BAND / BANDE INDIENNE LOWER NICOLA</b>			
Annual Expenditure Law, 2008 .....	2008-07-10	12:2.357	
Annual Expenditure Law, 2009 .....	2009-06-26	13:4.2155	
Annual Expenditure Law, 2010 .....	2010-07-31	14:2.484	
Annual Expenditure Law, 2011 .....	2011-06-24	15:3.1578	
Annual Rates Law, 2008 .....	2008-07-10	12:2.362	
Annual Rates Law, 2009 .....	2009-06-26	13:4.2160	
Annual Rates Law, 2010 .....	2010-07-31	14:2.491	
Annual Rates Law, 2011 .....	2011-06-24	15:3.1584	
Property Assessment Law, 2009 .....	2009-06-05	13:3.1723	
Property Taxation Law, 2009 .....	2009-06-05	13:3.1759	<b>s.25</b> by Property Taxation Law Amending Law, 2009 (13:3.1794)

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1997 Annual Tax Rates By-law Number 12.....	1997-07-14	2:1.151	
1998 Annual Tax Rates By-law Number 14.....	1998-08-04	3:1.50	
1999 Annual Tax Rates By-law .....	1999-05-31	3:2.324	
Annual Tax Rates By-law for 2000.....	2000-06-04	4:2.219	
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Annual Tax Rates By-law for 2003.....	2003-05-29	8:1.102	
Annual Tax Rates By-law for 2004.....	2004-05-25	8:2.363	
Annual Tax Rates By-law for 2005.....	2005-07-06	10:1.102	
Annual Tax Rates By-law for 2006.....	2006-08-01	11:1.105	
Annual Tax Rates By-law for 2007.....	2007-08-07	11:2.337	
Property Assessment Amending By-law Number 11 .....	1997-07-23	2:1.154	
Property Assessment By-law Amendment By-law Number 12.....	2001-01-21	5:2.242	
<b>LOWER SIMILKAMEEN INDIAN BAND / BANDE INDIENNE LOWER SIMILKAMEEN</b>			
2002 Assessment By-law .....	2002-11-30	7:1.117	
By-law 1997.02 (A By-law to Amend By-law 1997.01 Respecting Property Taxation).....	1998-01-22	2:2.523	
Expenditure By-law.....	2002-11-30	7:1.165	

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Property Assessment and Taxation By-law .....	1997-10-20	2:2.526	
Property Tax Expenditure By-law No. 1998.03 .....	1998-05-25	3:1.54	
Property Taxation By-law .....	2002-11-30	7:1.170	<b>ss.14(1), 14(2), 14(3)</b> by Property Taxation By-law, Amendment By-law No. 1-2004 (9:1.167)
<b>Property Taxation By-law, Amendment By-law No. 1-2004.....</b>			
1998 Rates By-law .....	2004-12-08	9:1.167	
1999 Rates By-law .....	1998-12-23	3:2.329	
2000 Rates By-law .....	2000-02-08	4:2.222	
Tax Rates By-law No. 1, 2004 .....	2001-02-07	5:2.244	
Tax Rates By-law No. 1, 2005 .....	2004-12-08	9:1.165	
Tax Rates By-law No. 01.2007 .....	2005-07-29	10:1.104	
Tax Rates By-law No. 01.2008 .....	2007-06-25	11:2.339	
Tax Rates By-law No. 01.2009 .....	2008-06-26	13:1.544	
Tax Rates By-law No. 01.2010 .....	2009-07-06	13:3.1962	
Tax Rates By-law No. 01.2011 .....	2010-06-16	14:2.786	
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<b>MATSQUI FIRST NATION / PREMIERE NATION MATSQUI</b>			
Annual Expenditure Law, 2008 .....	2008-10-11	13:1.147	
Annual Expenditure Law, 2009 .....	2009-06-11	13:3.1796	
Annual Expenditure Law, 2010 .....	2010-07-31	14:2.494	

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Annual Expenditure Law, 2011 .....	2011-07-09	15:3.1587	
Annual Rates Law, 2008 .....	2008-10-11	13:1.152	
Annual Rates Law, 2009 .....	2009-06-11	13:3.1801	
Annual Rates Law, 2010 .....	2010-07-31	14:2.499	
Annual Rates Law, 2011 .....	2011-07-09	15:3.1591	
Exemption By-law 1998.....	1998-08-10	3:1.59	
Exemption By-law 1999.....	1999-07-30	4:1.15	
Property Tax Expenditure By-law .....	2003-01-15	7:2.498	
Property Tax Expenditure By-law .....	2003-11-23	8:2.368	
Property Tax Expenditure By-law .....	2005-10-03	10:1.106	
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Property Tax Expenditure By-law - 2007.....	2008-04-14	12:2.683	
2002 Railway Right-of-Way Taxation Rates By-law No. 2002-04 .....	2002-09-01	7:1.224	
1998 Rates By-law .....	1998-08-10	3:1.60	
1999 Rates By-law .....	1999-07-30	4:1.16	
2000 Rates By-law No. 2000-02 .....	2000-12-20	5:2.246	
2002 Rates By-law No. 2002-02 .....	2002-12-18	7:2.496	
2003 Rates By-law No. 2003-02 .....	2003-11-23	8:2.366	
Rates By-law No. 2005-02 .....	2005-10-03	10:1.112	
Rates By-law No. 2006-02 .....	2007-01-26	11:2.347	

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<b>MATSQUI FIRST NATION (continued) / PREMIÈRE NATION MATSQUI (suite)</b>			
Rates By-law No. 2007-02.....	2008-04-14	12:2.689	
<b>MCLEOD LAKE INDIAN BAND / BANDE INDIENNE MCLEOD LAKE</b>			
Property Tax By-law .....	1997-02-03	2:1.159	
<b>METLAKATLA FIRST NATION / PREMIÈRE NATION METLAKATLA</b>			
Annual Expenditure Law, 2011 .....	2011-12-15	16:1.227	
Annual Rates Law, 2011 .....	2011-12-15	16:1.231	
Property Assessment and Taxation By-law .....	2005-09-28	10:1.114	
2006 Rates By-law .....	2006-08-04	11:1.107	<b>Sch. A by 2006 Rates By-law Amendment (11:2.349)</b>
<b>2006 Rates By-law Amendment.....</b>			
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2008 Tax Rates By-law .....	2008-11-17	13:1.546	
<b>MORICETOWN INDIAN BAND / BANDE INDIENNE MORICETOWN</b>			
Annual Expenditure Law, 2008 .....	2008-06-13	12:2.365	
Annual Expenditure Law, 2009 .....	2009-08-07	13:4.2163	
Annual Expenditure Law, 2010 .....	2010-09-22	15:1.51	
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Annual Rates Law, 2008 .....	2008-06-13	12:2.370	
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Property Assessment Law, 2009	2009-08-07	13:4.2169	
Property Taxation Law, 2009	2009-08-07	13:4.2206	
Financial Administration By-law	2003-01-14	7:2.505	
Property Assessment and Taxation By-law	2002-11-27	7:1.225	<b>repealed</b> by Moricetown Indian Band Property Assessment Law, 2009 (13:4.2169) and Property Taxation Law, 2009 (13:4.2206)
2003 Rates By-law	2003-07-14	8:1.105	
2004 Rates By-law	2004-08-18	9:1.169	
2005 Rates By-law	2005-07-06	10:1.166	
Rates By-law 2006	2006-08-04	11:1.109	
Rates By-law 2007	2007-09-07	12:1.23	
MUSQUEAM INDIAN BAND / BANDE INDIENNE MUSQUEAM			
Assessment Amendment By-law	2007-01-29	11:2.351	
Capital Projects By-law 2011 #1	2011-12-20	16:2.1228	
Property Tax Expenditure By-law	1998-06-10	3:1.65	
Property Tax Expenditure By-law	2002-07-15	6:2.387	
Property Tax Expenditure By-law	2003-06-17	8:1.110	
Property Tax Expenditure By-law	2004-07-06	9:1.173	
Property Tax Expenditure By-law	2005-07-16	10:1.170	
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Property Tax Expenditure By-law	2007-09-07	12:1.28	

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<b>MUSQUEAM INDIAN BAND (continued) / BANDE INDIENNE MUSQUEAM (suite)</b>			
Property Tax Expenditure By-law .....	2009-10-19	13:4.2515	
1997 Annual Tax Rates By-law .....	1997-05-30	2:1.216	
1998 Rates By-law No. 1998-02 .....	1998-06-10	3:1.63	
1999 Rates By-law No. 1999-01 .....	1999-05-31	3:2.331	
2000 Rates By-law No. 2000-01 .....	2000-06-04	4:2.224	
2001 Rates By-law No. 2001-01 .....	2001-09-20	6:1.60	
2002 Rates By-law No. 2002-01 .....	2002-07-15	6:2.385	
2003 Rates By-law No. 2003-01 .....	2003-06-17	8:1.108	
2004 Rates By-law No. 2004-01 .....	2004-07-06	9:1.171	
2005 Rates By-law No. 2005-01 .....	2005-07-16	10:1.168	
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2011 Rates By-law No. 2011-01 .....	2011-07-21	15:3.1845	
Taxation Amendment By-law .....	2007-01-29	11:2.356	
Taxation Supplemental By-law 2009 .....	2009-06-02	13:3.1964	
<b>NADLEH WHUT'EN INDIAN BAND / BANDE INDIENNE NADLEH WHUT'EN</b>			
Annual Tax Expenditure By-law, 2011 .....	2011-08-17	16:1.472	
Financial Administration By-law .....	1999-06-28	3:2.337	
Property Assessment and Taxation Amending By-law .....	1999-09-03	4:1.19	

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<b>NADLEH WHUT'EN INDIAN BAND (continued) / BANDE INDIENNE NADLEH WHUT'EN (suite)</b>			
Property Assessment and Taxation By-law .....	1999-04-07	3:2.348	<b>ss.12, 19, 24(1), 46(1), 49</b> by Property Assessment and Taxation Amending By-law (4:1.19)
1999 Rates By-law .....	1999-03-23	3:2.335	<b>Sch. A</b> by 1999 Rates By-law Amending By-law (3:2.333)
Rates By-law 2006 .....	2006-06-16	10:2.666	
Rates By-law 2007 .....	2007-09-07	12:1.35	
Rates By-law 2008 .....	2008-09-10	13:1.548	
Rates By-law 2009 .....	2009-09-14	13:4.2524	
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2002 Rates By-law Amending By-law .....	2002-08-05	7:1.276	
2003 Rates By-law Amending By-law .....	2003-04-29	8:1.118	
2004 Rates By-law Amending By-law .....	2004-06-17	8:2.374	
2005 Rates By-law Amending By-law .....	2005-07-22	10:1.178	
Taxation Expenditure By-law 2010 .....	2010-09-21	15:1.549	
<b>NAK'AZDLI INDIAN BAND / BANDE INDIENNE NAK'AZDLI</b>			
Property Assessment and Taxation By-law .....	2000-09-30	5:1.40	

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NANAIMO voir aussi PREMIÈRE NATION SNUNEYMUXW			
Annual Tax Rates By-law No. 1, 1996.....	1997-01-09	2:1.218	
Property Tax Expenditure By-law .....	1997-04-07	2:1.220	
NESKONLITH INDIAN BAND / BANDE INDIENNE NESKONLITH			
Annual Expenditure Law, 2008.....	2008-11-08	13:1.155	
Annual Expenditure Law, 2009 .....	2009-09-04	13:4.2240	
Annual Expenditure Law, 2010.....	2010-07-06	14:2.502	
Annual Expenditure Law, 2011 .....	2011-06-24	15:3.1600	
Annual Rates Law, 2008 .....	2008-11-08	13:1.160	
Annual Rates Law, 2009 .....	2009-09-04	13:4.2244	
Annual Rates Law, 2010 .....	2010-07-06	14:2.506	
Annual Rates Law, 2011 .....	2011-06-24	15:3.1603	
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Property Assessment Law, 2010.....	2010-12-16	15:1.105	ss.29(2) by Property Assessment Amendment Law, 2011-01 (16:1.234)
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2007 Railway Right-of-Way Tax			
Rates By-law.....	2008-01-16	12:2.691	
1997 Rates By-law .....	1997-07-23	2:1.226	
1998 Rates By-law .....	1998-09-21	3:1.73	

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2001 Rates By-law .....	2001-10-31	6:1.65	
2003 Rates By-law .....	2003-09-30	8:1.120	
2004 Rates By-law .....	2004-11-02	9:1.179	
2005 Rates By-law .....	2005-12-22	10:2.668	
2006 Rates By-law .....	2007-01-24	11:2.361	
2007 Rates By-law .....	2008-01-16	12:2.693	
<b>NICOMEN INDIAN BAND / BANDE INDIENNE NICOMEN</b>			
Property Tax Expenditure By-law .....	2005-07-22	10:1.182	<b>repealed by Property Tax Expenditure By-law (13:1.550)</b>
Property Tax Expenditure By-law .....	2008-08-28	13:1.550	
Property Tax Expenditure By-law .....	2009-07-06	13:3.1967	
Property Tax Expenditure By-law .....	2010-08-28	15:1.555	
Property Tax Expenditure By-law .....	2011-08-17	16:1.477	
2004 Rates By-law .....	2004-07-06	8:2.376	
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Rates By-law 2006 .....	2006-12-07	11:1.120	
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Rates By-law 2008 .....	2008-08-28	13:1.557	
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Financial Management By-law .....	2006-06-16	10:2.670	
<b>OSOYOOS INDIAN BAND / BANDE INDIENNE OSOYOOS</b>			
Amendment No. 1 to Osoyoos Indian Band			
Property Assessment Law, 2009 .....	2011-06-01	15:3.1606	
Amendment No. 1 to Osoyoos Indian Band			
Property Taxation Law, 2009 .....	2010-01-01	14:1.75	
Amendment No. 2 to Osoyoos Indian Band			
Property Taxation Law, 2009 .....	2011-06-01	15:3.1607	
Amendment No. 3 to Osoyoos Indian Band			
Property Taxation Law, 2009 .....	2012-02-10	16:2.740	
Annual Expenditure Law, 2008 .....	2008-06-13	12:2.373	
Annual Expenditure Law, 2009 .....	2009-07-03	13:4.2247	
Annual Expenditure Law, 2010 .....	2010-06-05	14:2.509	
Annual Expenditure Law, 2011 .....	2011-06-01	15:3.1608	
Annual Rates Law, 2008 .....	2008-06-13	12:2.380	
Annual Rates Law, 2009 .....	2009-07-03	13:4.2252	
Annual Rates Law, 2010 .....	2010-06-05	14:2.515	
Annual Rates Law, 2011 .....	2011-06-01	15:3.1615	
Borrowing Agreement Law, 2012 .....	2012-02-10	16:2.742	
Financial Administration Law, 2011 .....	see CIF, s.106	16:2.771	
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Property Assessment Law, 2009 .....	2009-11-01	13:4.2256	ss.22(1)(b), 29(2) by Amendment No. 1 to Osoyoos Indian Band Property Assessment Law, 2009 (15:3.1606)
Property Taxation Law, 2009 .....	2009-11-01	13:4.2293	para. 8(1)(b) by Amendment No. 1 to Osoyoos Indian Band Property Taxation Law, 2009 (14:1.75) s.11.1 by Amendment No. 3 to Osoyoos Indian Band Property Taxation Law, 2009 (16:2.740)
Assessment Amendment By-law 2005-1 .....	2005-09-28	10:1.189	
Tax Rates By-law No. 001, 1997 .....	1997-07-29	2:1.227	
Tax Rates By-law No. 001, 1998 .....	1998-07-02	3:1.74	
Tax Rates By-law No. 001, 1999 .....	1999-07-30	4:1.21	
Tax Rates By-law No. 001, 2000 .....	2000-07-27	5:2.249	
Tax Rates By-law No. 001, 2001 .....	2001-06-12	5:2.251	
Tax Rates By-law No. 001, 2002 .....	2002-07-15	6:2.393	

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Tax Rates By-law No. 001, 2003 .....	2003-07-14	8:1.122	
Tax Rates By-law No. 001, 2004 .....	2004-06-11	8:2.378	
Tax Rates By-law No. 001, 2005 .....	2005-08-16	10:1.197	
Tax Rates By-law No. 001, 2006 .....	2006-07-10	10:2.692	
Tax Rates By-law No. 001, 2007 .....	2007-06-25	11:2.365	
Taxation Amendment By-law 2005-1 .....	2005-09-28	10:1.199	
Taxation Expenditure By-law .....	2005-08-16	10:1.202	
<b>PAVILION INDIAN BAND see also Ts'kw'aylaxw First Nation / BANDE INDIENNE PAVILION voir aussi PREMIÈRE NATION Ts'kw'aylaxw</b>			
Rates By-law 1997-T05 .....	1997-07-14	2:1.229	
Rates By-law 1998-T05 .....	1998-06-09	2:2.583	
Rates By-law 1999-T05 .....	1999-05-31	3:2.399	
Rates By-law 2000-T05 .....	2000-07-08	4:2.230	
Rates By-law 2001-T05 .....	2001-08-06	6:1.67	
Rates By-law 2002-T05 .....	2002-09-15	7:1.278	
Rates By-law 2003-T05 .....	2003-06-09	8:1.124	
Rates By-law 2004-T05 .....	2004-05-05	8:2.380	
<b>Taxation and Assessment Amending</b>			
By-law No. 1997-1 .....	1997-07-14	2:1.230	
<b>PENTICTON INDIAN BAND / BANDE INDIENNE PENTICTON</b>			
Expenditure By-law .....	2008-02-01	12:2.695	
Expenditure By-law Annual Budget 2009 .....	2009-07-10	13:3.1976	



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<b>PENTICTON INDIAN BAND (continued) / BANDE INDIENNE PENTICTON (suite)</b>			
Expenditure By-law Annual Budget 2010 .....	2010-06-21	15:1.564	
Expenditure By-law Annual Budget 2011 .....	2011-06-14	15:3.1847	
Property Assessment By-law 07-TX-01 .....	2008-02-01	12:2.701	
Property Taxation By-law 07-TX-02 .....	2008-02-01	12:2.745	<b>Sch. II</b> by 2009 Tax Rates Schedule Amending By-law (13:3.1976)
2009 Tax Rates Schedule Amending By-law ...	2009-07-10	13:3.1979	
2010 Tax Rates Schedule Amending By-law ...	2010-06-21	15:1.567	
2011 Tax Rates Schedule Amending By-law ...	2011-06-14	15:3.1850	
<b>POPKUM FIRST NATION / PREMIÈRE NATION POPKUM</b>			
Annual Expenditure Law, 2010 .....	2010-07-31	14:2.519	
Annual Expenditure Law, 2011 .....	2011-05-27	15:3.1619	
Annual Rates Law, 2010 .....	2010-07-31	14:2.522	
Annual Rates Law, 2011 .....	2011-05-27	15:3.1622	
Property Assessment By-law .....	2005-11-16	10:1.209	
Property Taxation By-law .....	2005-11-16	10:1.247	
Tax Rates By-law 2006 .....	2006-08-10	11:1.122	
Tax Rates By-law 2007 .....	2007-09-07	12:1.37	
Tax Rates By-law 2008 .....	2008-08-12	13:1.559	

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SCOWLITZ FIRST NATION / PREMIÈRE NATION SCOWLITZ			
Property Taxation Amendment By-law No. 1-2005 ...	2006-02-01	10:2.695	
Property Taxation Amendment By-law No. 1-2009 ...	2010-05-12	14:2.790	
Tax Rates By-law 2005 .....	2006-02-01	10:2.696	
Tax Rates By-law 2006 .....	2006-09-27	11:1.124	
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Tax Rates By-law 2008 .....	2008-08-27	13:1.561	
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Tax Rates By-law 2010 .....	2010-08-28	15:1.570	
Tax Rates By-law 2011 .....	2011-07-20	15:3.1853	
SEABIRD ISLAND BAND / BANDE SEABIRD ISLAND			
Annual Expenditure Law, 2008 .....	2008-06-06	12:2.385	
Annual Expenditure Law, 2009 .....	2009-09-16	13:4.2329	
Annual Expenditure Law, 2010 .....	2010-07-13	14:2.525	
Annual Expenditure Law, 2011 .....	2011-08-20	16:1.235	
Annual Rates Law, 2008 .....	2008-06-06	12:2.390	
Annual Rates Law, 2009 .....	2009-09-16	13:4.2334	
Annual Rates Law, 2010 .....	2010-07-13	14:2.530	
Annual Rates Law, 2011 .....	2011-08-20	16:1.240	
Assessment By-law .....	2001-09-20	6:1.69	
Rates By-law 1997-1 .....	1997-05-30	2:1.232	
Rates By-law 1998-1 .....	1998-06-09	2:2.584	

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<b>SEABIRD ISLAND BAND (continued) / BANDE SEABIRD ISLAND (suite)</b>			
Rates By-law 1999-1 .....	1999-05-31	3:2.400	
Rates By-law 2000-1 .....	2000-06-04	4:2.232	
Rates By-law 2001-1 .....	2001-06-15	5:2.253	
Rates By-law 2002-1 .....	2002-09-01	7:1.280	
Rates By-law 2003-1 .....	2003-08-29	8:1.126	
Rates By-law 2004-1 .....	2004-07-13	8:2.382	
Rates By-law 2005-1 .....	2005-07-29	10:1.278	
Rates By-law 2006-1 .....	2006-07-10	10:2.698	
Tax Rates By-law 2007-1 .....	2007-09-07	12:1.39	
Taxation By-law .....	2001-09-20	6:1.109	
<b>SHUSWAP FIRST NATION / PREMIERE NATION SHUSWAP</b>			
Annual Expenditure Law, 2008 .....	2008-05-30	12:2.393	
Annual Expenditure Law, 2009 .....	2009-05-30	13:3.1804	
Annual Expenditure Law, 2010 .....	2010-05-29	14:2.533	
Annual Expenditure Law, 2011 .....	2011-06-10	15:3.1625	
Annual Rates Law, 2008 .....	2008-05-30	12:2.400	
Annual Rates Law, 2009 .....	2009-05-30	13:3.1811	
Annual Rates Law, 2010 .....	2010-05-29	14:2.539	
Annual Rates Law, 2011 .....	2011-06-10	15:3.1630	
Property Assessment Amendment Law, 2012 ..	2012-03-28	16:2.821	

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Property Assessment Law, 2008.....	2008-09-18	13:1.163	s.22(1) by Property Assessment Amendment Law, 2012 (16:2.821)
Property Taxation Law, 2008 .....	2008-09-18	13:1.200	
Expenditure By-law No. 2005-01 .....	2005-05-31	9:2.403	
Expenditure By-law Annual Budget 2006 .....	2006-05-31	10:2.702	
Expenditure By-law Annual Budget 2007 .....	2007-07-09	11:2.373	
1997 Rates By-law .....	1997-05-30	2:1.233	
1998 Rates By-law .....	1998-06-09	2:2.585	
1999 Rates By-law .....	1999-05-31	3:2.402	
2000 Rates By-law .....	2000-06-25	4:2.233	
2001 Rates By-law .....	2001-06-14	5:2.255	
2002 Rates By-law .....	2002-05-29	6:2.395	
2003 Rates By-law .....	2003-04-09	7:2.516	
2004 Rates By-law .....	2004-03-31	8:2.384	
2005 Rates By-law .....	2005-05-31	9:2.401	
2006 Tax Rates Schedule Amending By-law ...	2006-05-31	10:2.700	
2007 Tax Rates Schedule Amending By-law ...	2007-07-09	11:2.371	
<b>SHXWHA:Y VILLAGE FIRST NATION (formerly SKWAY INDIAN BAND) / PREMIÈRE NATION SHXWHA:Y VILLAGE (ancienement BANDE INDIENNE SKWAY)</b>			
Annual Expenditure Law, 2008.....	2008-05-30	12:2.403	
Annual Expenditure Law, 2009.....	2009-05-30	13:3.1814	

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SHXWHÁ:Y VILLAGE FIRST NATION (formerly SKWAY INDIAN BAND) (continued) / PREMIÈRE NATION SHXWHÁ:Y VILLAGE (anciennement BANDE INDIENNE SKWAY) (suite)			
Annual Expenditure Law, 2010 .....	2010-06-16	14:2.542	
Annual Expenditure Law, 2011 .....	2011-06-10	15:3.1633	
Annual Rates Law, 2008 .....	2008-05-30	12:2.410	
Annual Rates Law, 2009 .....	2009-05-30	13:3.1817	
Annual Rates Law, 2010 .....	2010-06-16	14:2.545	
Annual Rates Law, 2011 .....	2011-06-10	15:3.1636	
Property Assessment and Taxation By-law .....	2004-11-15	9:1.182	<b>s.6, Sch. II</b> by Property Assessment and Taxation By-law, Amendment By-law No. 2004-02 (9:1.234)
Property Assessment and Taxation By-law, Amendment By-law No. 2004-02 .....	2004-11-15	9:1.234	<b>s.6</b> by Property Assessment and Taxation By-law, Amendment By-law No. 2006-03 (11:1.126)
Property Assessment and Taxation By-law, Amendment By-law No. 2006-03 .....	2006-12-07	11:1.126	
Property Tax Expenditure By-law .....	2005-09-28	10:1.280	
2005 Rates By-law .....	2005-06-08	9:2.409	
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2007 Rates By-law .....	2007-07-10	11:2.375	

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<b>SHXW'ŌWHÁMEL FIRST NATION (OHAMIL INDIAN BAND) / PREMIÈRE NATION SHXW'ŌWHÁMEL (BANDE INDIENNE OHAMIL)</b>			
Annual Expenditure Law, 2008 .....	2008-10-11	13:1.235	
Annual Expenditure Law, 2009 .....	2009-09-04	13:4.2337	
Annual Expenditure Law, 2010 .....	2010-07-31	14:2.548	
Annual Expenditure Law, 2011 .....	2011-08-20	16:1.243	
Annual Rates Law, 2008 .....	2008-10-11	13:1.240	
Annual Rates Law, 2009 .....	2009-09-04	13:4.2341	
Annual Rates Law, 2010 .....	2010-07-31	14:2.552	
Annual Rates Law, 2011 .....	2011-08-20	16:1.247	
Assessment By-law .....	2003-12-11	8:2.386	
Rates By-law 2004-1 .....	2004-12-02	9:1.181	
Rates By-law 2007-01 .....	2007-08-07	11:2.377	
Taxation By-law .....	2003-12-11	8:2.424	
<b>SIMPCW FIRST NATION / PREMIÈRE NATION SIMPCW</b>			
Annual Expenditure Law, 2011 .....	2011-07-09	15:3.1639	
Annual Rates Law, 2011 .....	2011-07-09	15:3.1642	
Property Assessment Law, 2009 .....	2009-10-22	13:4.2344	
Property Taxation Law, 2009 .....	2009-10-22	13:4.2380	
<b>SISKA INDIAN BAND / BANDE INDIENNE SISKA</b>			
2005 Rates By-law .....	2005-07-22	10:1.286	
Rates By-law 2006 .....	2006-08-29	11:1.128	
2008 Rates By-law .....	2009-03-17	13:3.1982	

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<b>SISKA INDIAN BAND (continued) / BANDE INDIENNE SISKA (suite)</b>			
2009 Rates By-law .....	2009-10-27	13:4.2526	
2010 Rates By-law .....	2011-06-14	15:3.1855	
Taxation Amending By-law 2005-01 .....	2005-03-22	9:2.411	
<b>SKAWAHLOOK FIRST NATION / PREMIÈRE NATION SKAWAHLOOK</b>			
Annual Expenditure Law, 2009 .....	2009-07-17	13:4.2415	
Annual Expenditure Law, 2010 .....	2010-07-13	14:2.555	
Annual Expenditure Law, 2011 .....	2011-06-10	15:3.1645	
Annual Rates Law, 2009 .....	2009-07-17	13:4.2418	
Annual Rates Law, 2010 .....	2010-07-13	14:2.558	
Annual Rates Law, 2011 .....	2011-06-10	15:3.1648	
Tax Rates By-law 2005 .....	2005-09-28	10:1.288	
Tax Rates By-law 2006 .....	2006-06-16	10:2.706	
Tax Rates By-law 2007 .....	2007-08-07	11:2.378	
Tax Rates By-law 2008 .....	2008-08-28	13:1.563	
Taxation Expenditure By-law .....	2008-08-28	13:1.565	
<b>SKEETCHESTN INDIAN BAND / BANDE INDIENNE SKEETCHESTN</b>			
Annual Expenditure Law, 2008 .....	2008-06-06	12:2.413	
Annual Expenditure Law, 2009 .....	2009-05-30	13:3.1820	
Annual Expenditure Law, 2010 .....	2010-05-28	14:2.561	
Annual Expenditure Law, 2011 .....	2011-06-01	15:3.1651	
Annual Rates Law, 2008 .....	2008-06-06	12:2.419	

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<b>SKEETCHESTN INDIAN BAND (continued) / BANDE INDIENNE SKEETCHESTN (suite)</b>			
Annual Rates Law, 2009 .....	2009-05-30	13:3.1827	
Annual Rates Law, 2010 .....	2010-05-28	14:2.567	
Annual Rates Law, 2011 .....	2011-06-01	15:3.1657	
Property Assessment Law, 2008.....	2008-12-17	13:1.243	
Property Taxation Amendment Law, 2010 .....	2010-07-06	14:2.570	
Property Taxation Law, 2008 .....	2008-12-17	13:1.280	
<b>s.2(1) by Property Taxation Amendment Law, 2010 (14:2.570)</b>			
Annual Tax Rates By-law No. 5, 1997 .....	1997-05-30	2:1.234	
Annual Tax Rates By-law No. 6, 1998 .....	1998-06-09	2:2.588	
Annual Tax Rates By-law No. 6, 1999 .....	1999-10-31	4:1.23	
Annual Tax Rates By-law No. 6, 2001 .....	2001-09-20	6:1.141	
Annual Tax Rates By-law No. 7, 2002 .....	2002-09-01	7:1.282	
Annual Tax Rates By-law No. 8, 2003 .....	2003-08-29	8:1.128	
2004 Tax Rates By-law No. 9 .....	2004-06-21	8:2.456	
2005 Tax Rates By-law No. 10 .....	2005-07-06	10:1.290	
Tax Rates By-law 2006, No. 11 .....	2006-07-10	11:1.136	
Tax Rates By-law 2007, No. 12 .....	2007-09-07	12:1.47	
Financial Management By-law No. 1985-2 (Revised 1996) .....	1997-08-05	2:2.606	
Property Tax Expenditure By-law .....	2005-07-06	10:1.292	
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Property Tax Expenditure By-law .....	2007-09-07	12:1.41	
SKIDEGATE INDIAN BAND / BANDE INDIENNE SKIDEGATE			
Property Assessment and Taxation By-law .....	2002-02-01	6:2.397	
SKOWKALE FIRST NATION / PREMIÈRE NATION SKOWKALE			
Annual Expenditure Law, 2008 .....	2008-10-11	13:1.315	
Annual Expenditure Law, 2009 .....	2009-08-07	13:4.2421	
Annual Expenditure Law, 2010 .....	2010-09-22	15:1.182	
Annual Expenditure Law, 2011 .....	2011-08-20	16:1.250	
Annual Rates Law, 2008 .....	2008-10-11	13:1.321	
Annual Rates Law, 2009 .....	2009-08-07	13:4.2424	
Annual Rates Law, 2010 .....	2010-09-22	15:1.185	
Annual Rates Law, 2011 .....	2011-08-20	16:1.253	
Property Assessment Law, 2012 .....	2012-03-28	16:2.822	
Property Taxation Law, 2012 .....	2012-03-28	16:2.859	
Exemption By-law 1998 .....	1998-08-11	3:1.76	
Exemption By-law 1999 .....	1999-07-20	3:2.404	
Exemption By-law 2000 .....	2000-09-21	5:1.94	
Exemption By-law 2001 .....	2001-08-25	6:1.161	
Exemption By-law 2002 .....	2002-10-10	7:2.520	
Exemption By-law 1-2003 .....	2003-09-15	8:1.152	
Exemption By-law 1-2004 .....	2004-08-26	9:1.238	

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Exemption By-law 1-2005 .....	2005-07-29	10:1.301	
Exemption By-law 1-2006 .....	2006-09-27	11:1.140	
Exemption By-law 1-2007 .....	2007-09-07	12:1.51	
Property Tax Expenditure By-law .....	2000-09-21	5:1.95	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-02.....	2000-09-06	5:1.102	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-03.....	2001-02-24	5:2.257	
1998 Rates By-law .....	1998-08-11	3:1.77	
1999 Rates By-law .....	1999-07-20	3:2.405	
2000 Rates By-law .....	2000-09-21	5:1.92	
2001 Rates By-law .....	2001-08-25	6:1.159	
2002 Rates By-law .....	2002-10-10	7:2.518	
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2006 Rates By-law .....	2006-09-27	11:1.138	
2007 Rates By-law .....	2007-09-07	12:1.49	
SKUPPAH INDIAN BAND / BANDE INDIENNE SKUPPAH			
2002 Rates By-law .....	2002-10-10	7:2.521	
2003 Rates By-law .....	2003-08-29	8:1.153	
2004 Rates By-law .....	2004-08-18	9:1.239	

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<b>SKUPPAH INDIAN BAND (continued) / BANDE INDIENNE SKUPPAH (suite)</b>			
2005 Rates By-law .....	2005-08-15	10:1.302	
2006 Rates By-law .....	2006-12-11	11:1.141	
2007 Rates By-law .....	2007-10-12	12:1.52	
2008 Rates By-law .....	2008-10-07	13:1.571	
2009 Rates By-law .....	2009-12-18	14:1.170	
2011 Rates By-law .....	2011-10-13	16:1.486	
Taxation Expenditure By-law .....	2009-12-18	14:1.172	
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<b>SLIAMMON FIRST NATION / PREMIÈRE NATION SLIAMMON</b>			
Annual Expenditure Amendment Law, 2011 ...	2011-08-20	16:1.256	
Annual Expenditure Law, 2008 .....	2008-06-06	12:2.422	
Annual Expenditure Law, 2009 .....	2009-06-11	13:3.1830	
Annual Expenditure Law, 2010 .....	2010-07-13	14:2.571	
Annual Expenditure Law, 2011 .....	2011-07-09	15:3.1660	<b>Sch. A</b> by Annual Expenditure Amendment Law, 2011 (16:1.256)
<b>Annual Rates Amendment Law, 2011 .....</b>			
Annual Rates Law, 2008 .....	2008-06-06	12:2.428	
Annual Rates Law, 2009 .....	2009-06-11	13:3.1836	
Annual Rates Law, 2010 .....	2010-07-13	14:2.577	
Annual Rates Law, 2011 .....	2011-07-09	15:3.1666	<b>Sch.</b> by Annual Rates Amendment Law, 2011 (16:1.261)

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SLIAMMON FIRST NATION (continued) / PREMIÈRE NATION SLIAMMON (suite)			
Property Assessment Law, 2009 .....	2009-05-21	13:3.1840	
Property Taxation Law, 2009 .....	2009-05-21	13:3.1877	
1997 Annual Tax Rates By-law .....	1997-05-29	2:1.252	
1998 Annual Tax Rates By-law .....	1998-06-18	2:2.624	
1999 Annual Tax Rate By-law .....	1999-05-31	3:2.408	
2000 Annual Tax Rates By-law .....	2000-06-25	4:2.235	
2001 Annual Tax Rates By-law .....	2001-08-06	6:1.162	
2002 Annual Tax Rates By-law .....	2002-07-15	6:2.449	
2003 Annual Tax Rates By-law .....	2003-06-11	8:1.155	
2004 Annual Tax Rates By-law .....	2004-06-18	8:2.458	
2005 Annual Tax Rates By-law .....	2005-07-04	10:1.304	
2006 Annual Tax Rates By-law .....	2006-09-19	11:2.380	
2007 Annual Tax Rates By-law .....	2007-06-25	11:2.382	
Property Tax Expenditure By-law .....	1997-06-20	2:1.254	
Property Tax Expenditure By-law .....	2001-08-06	6:1.164	
Property Tax Expenditure By-law .....	2002-07-15	6:2.451	
Property Tax Expenditure By-law .....	2003-06-11	8:1.157	
Property Tax Expenditure By-law .....	2004-06-21	8:2.460	
Property Tax Expenditure By-law .....	2005-07-04	10:1.306	
Property Tax Expenditure By-law .....	2006-09-19	11:2.384	
Property Tax Expenditure By-law .....	2007-06-25	11:2.391	

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2002 Taxation Rates By-law .....	2002-09-01	7:1.300	
2003 Taxation Rates By-law .....	2003-08-26	8:1.164	
2004 Taxation Rates By-law .....	2004-06-04	8:2.466	
2005 Taxation Rates By-law .....	2005-07-06	10:1.312	
Taxation Rates By-law 2006 .....	2006-06-16	10:2.708	
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Taxation Rates By-law 2009 .....	2010-02-08	14:1.178	
Taxation Rates By-law 2011 .....	2012-03-01	16:2.1230	
<b>SODA CREEK INDIAN BAND / BANDE INDIENNE SODA CREEK</b>			
<b>Property Assessment and Taxation</b>			
By-law No. 1998-TX01 .....	1997-12-23	2:2.626	
Property Tax Expenditure By-law .....	1999-09-03	4:1.43	
1998 Rates By-law .....	1998-06-10	2:2.682	
1999 Rates By-law .....	1999-07-30	4:1.41	
2001 Rates By-law .....	2001-06-14	5:2.258	
2002 Rates By-law .....	2002-11-27	7:1.303	
2003 Rates By-law .....	2003-06-01	8:1.166	
2004 Rates By-law .....	2004-05-25	8:2.469	
2005 Rates By-law .....	2005-05-31	9:2.412	
Rates By-law 2006 .....	2006-05-31	10:2.710	

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Rates By-law 2008 .....	2008-11-17	13:1.573	
Rates By-law 2009 .....	2009-07-06	13:3.1986	
Rates By-law 2010 .....	2010-09-21	15:1.572	
Rates By-law 2011 .....	2011-10-13	16:1.488	
<b>SONGHEES FIRST NATION / PREMIÈRE NATION SONGHEES</b>			
Annual Expenditure Law, 2008 .....	2008-05-28	12:2.432	
Annual Expenditure Law, 2009 .....	2009-05-30	13:3.1915	
Annual Expenditure Law, 2010 .....	2010-05-21	14:2.581	
Annual Expenditure Law, 2011 .....	2011-03-30	15:3.1669	
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Annual Rates Law, 2009 .....	2009-05-30	13:3.1921	
Annual Rates Law, 2010 .....	2010-05-21	14:2.587	
Annual Rates Law, 2011 .....	2011-03-30	15:3.1675	
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Property Assessment Law, 2008 .....	2008-05-16	12:2.442	
Property Taxation Amendment Law, 2012 .....	2012-02-10	16:2.925	
Property Taxation Law, 2008 .....	2008-05-16	12:2.481	<b>s.23.01</b> by Property Taxation Amendment Law, 2012 (16:2.925)
Taxpayer Representation Law, 2010 .....	2010-06-16	14:2.590	

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I.R. No. 1A Community Wellness Facility Project			
Capital Expenditure By-law No. 2007-03 ...	2007-10-11	12:1.54	
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Capital Expenditure By-law No. 2006-03 ...	2007-02-16	11:2.403	
Property Tax Expenditure By-law .....	2000-09-21	5:1.103	
Property Tax Expenditure By-law .....	2001-06-15	5:2.262	
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Property Tax Expenditure By-law .....	2004-05-10	8:2.473	
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No. 2006-01 .....	2006-04-11	10:2.714	
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No. 2007-01 .....	2007-04-12	11:2.407	
2006 Property Taxation Rates By-law			
No. 2006-02 .....	2006-04-11	10:2.712	
2007 Property Taxation Rates By-law			
No. 2007-02 .....	2007-04-12	11:2.410	
1997 Annual Tax Rates By-law .....	1997-06-02	2:1.261	
1998 Rates By-law No. 1998-02 .....	1998-06-09	2:2.683	
1999 Rates By-law No. 1999-02 .....	1999-05-31	3:2.411	
2000 Rates By-law No. 2000-02 .....	2000-06-25	4:2.237	

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2001 Rates By-law No. 2001-02 .....	2001-06-15	5:2.260	
2002 Rates By-law No. 2002-02 .....	2002-06-03	7:1.305	
2003 Rates By-law No. 2003-02 .....	2003-06-09	8:1.168	
2004 Rates By-law No. 2004-02 .....	2004-05-10	8:2.471	
2005 Rates By-law No. 2005-02 .....	2005-04-18	9:2.414	
<b>SPLATSIN FIRST NATION / PREMIÈRE NATION SPLATSIN</b>			
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Property Taxation Law, 2011 .....	2011-12-15	16:1.302	
Financial Administration By-law .....	2011-10-31	16:2.1232	
<b>SPUZZUM INDIAN BAND / BANDE INDIENNE SPUZZUM</b>			
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<b>SQUAMISH NATION / NATION SQUAMISH</b>			
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Annual Expenditure Law, 2010 .....	2010-06-15	14:2.604	
Annual Expenditure Law, 2011 .....	2011-05-27	15:3.1678	
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Annual Rates Law, 2010 .....	2010-06-15	14:2.610	
Annual Rates Law, 2011 .....	2011-05-27	15:3.1684	
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Annual Tax Rates By-law No. 1, 1997.....	1997-05-30	2:1.265	
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Annual Tax Rates By-law No. 1, 2003.....	2003-06-09	8:1.178	
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Annual Tax Rates By-law No. 1, 2005.....	2005-06-08	9:2.424	
Annual Tax Rates By-law No. 1, 2006.....	2006-06-16	10:2.717	
Annual Tax Rates By-law No. 1, 2007.....	2007-07-10	11:2.412	
Annual Tax Rates By-law No. 1, 2008.....	2008-08-12	13:1.575	
Property Assessment By-law, Amendment By-law No. 1-1998.....	1998-06-09	3:1.80	
Property Assessment By-law, Amendment By-law No. 1-1999.....	2000-02-08	4:2.244	
Property Assessment By-law, Amendment By-law No. 1-2000.....	2000-12-20	5:2.275	
Property Assessment By-law, Amendment By-law No. 1-2001.....	2002-02-16	6:2.462	

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Property Taxation By-law, Amendment By-law No. 1-1998.....	1998-06-09	3:1.84	
SQUIALA FIRST NATION / PREMIÈRE NATION SQUIALA			
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Annual Expenditure Law, 2010.....	2010-07-06	14:2.614	
Annual Expenditure Law, 2011.....	2011-05-27	15:3.1688	
Annual Rates Law, 2008.....	2008-10-11	13:1.330	
Annual Rates Law, 2009.....	2009-05-30	13:3.1929	
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Property Assessment By-law.....	2005-11-16	10:1.314	
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Tax Rates By-law 2006.....	2006-10-10	11:1.143	
Tax Rates By-law 2007.....	2007-07-10	11:2.417	
ST. MARY'S FIRST NATION / PREMIÈRE NATION ST. MARY'S			
Annual Expenditure Law, 2008.....	2008-05-30	12:2.518	
Annual Expenditure Law No. 102, 2009.....	2009-06-11	13:3.1932	
Annual Expenditure Law No. 104, 2010.....	2010-05-29	14:2.622	
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Annual Rates Law No. 103, 2009 .....	2009-06-11	13:3.1935	
Annual Rates Law No. 105, 2010 .....	2010-05-29	14:2.625	
Annual Rates Law No. 106, 2011 .....	2011-05-27	15:3.1698	
Property Assessment Amendment Law, 2008-02 ...	2008-12-17	13:1.333	
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Property Taxation Law, 2008 .....	2008-09-18	13:1.371	
Expenditure By-law .....	2005-08-16	10:1.382	
Rates By-law 1997-T05 .....	1997-06-02	2:1.270	
Rates By-law 1998-T05 .....	1998-06-18	2:2.690	
Rates By-law 1999-T07 .....	1999-07-30	4:1.49	
Rates By-law 2000-Yr08 .....	2000-06-25	4:2.247	
Rates By-law 2001-Yr09 .....	2001-08-06	6:1.172	
Rates By-law 2002-Yr10 .....	2002-09-01	7:1.315	
Rates By-law 2003-Yr11 .....	2003-08-29	8:1.183	
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Rates By-law 2007-Yr15 .....	2008-01-16	12:2.799	
Taxation Amendment By-law No. 1, 2007 .....	2008-01-16	12:2.800	
STELLAT'EN FIRST NATION / PREMIÈRE NATION STELLAT'EN			
By-law No. 1998-1 - Respecting the Appropriation and Expenditure of Moneys for Primary and Secondary Education .....	1999-11-05	4:1.50	
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Annual Expenditure Law, 2011 .....	2011-07-09	15:3.1701	
Annual Rates Law, 2008 .....	2008-11-08	13:1.411	
Annual Rates Law, 2009 .....	2009-08-07	13:4.2441	
Annual Rates Law, 2010 .....	2010-06-16	14:2.632	
Annual Rates Law, 2011 .....	2011-07-09	15:3.1705	
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Tax Rates By-law 2006 .....	2006-09-19	11:1.146	
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2004 Rates By-law .....	2004-08-18	9:1.242	
2005 Rates By-law .....	2005-07-29	10:1.390	
Rates By-law 2006 .....	2006-08-29	11:1.148	
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Rates By-law 2008 .....	2008-09-10	13:1.580	
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Tax Rates By-law 2011 .....	2011-08-12	16:1.490	
<b>TLA-O-QUI-AHT FIRST NATIONS / PREMIÈRES NATIONS TLA-O-QUI-AHT</b>			
Annual Expenditure Law, 2008 .....	2008-09-18	13:1.414	
Annual Expenditure Law, 2009 .....	2009-09-16	13:4.2444	
Annual Expenditure Law, 2010 .....	2010-12-02	15:1.351	
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Annual Rates Law, 2008 .....	2008-09-18	13:1.420	
Annual Rates Law, 2009 .....	2009-09-16	13:4.2449	
Annual Rates Law, 2010 .....	2010-12-02	15:1.356	
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2000 Expenditure By-law .....	2000-12-20	5:2.278	
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2005 Expenditure By-law.....	2005-07-22	10:1.391	
2006 Expenditure By-law.....	2006-08-01	11:1.149	
2007 Expenditure By-law.....	2007-09-07	12:1.59	
2008 Expenditure By-law.....	2008-12-19	13:3.1988	
1998 Rates By-law .....	1998-07-23	3:1.87	
1999 Rates By-law .....	1999-11-01	4:1.53	
2000 Rates By-law .....	2000-10-20	5:1.111	
2002 Rates By-law .....	2002-07-15	7:1.317	
2003 Rates By-law .....	2003-06-09	8:1.187	
2004 Rates By-law .....	2004-08-26	9:1.244	
2005 Rates By-law .....	2005-07-22	10:1.392	
Rates By-law 2006 .....	2006-08-01	11:1.150	
Rates By-law 2007 .....	2007-09-07	12:1.60	
Rates By-law 2008 .....	2008-12-19	13:3.1989	
Rates By-law 2009 .....	2009-10-27	13:4.2528	
Rates By-law 2010 .....	2010-11-29	15:1.575	
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2009 Taxation Expenditure By-law.....	2009-10-27	13:4.2530	
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Annual Expenditure Law, 2010 .....	2010-06-05	14:2.635	
Annual Expenditure Law, 2011 .....	2011-06-15	15:3.1708	
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Annual Rates Law, 2009 .....	2009-06-05	13:3.194	
Annual Rates Law, 2010 .....	2010-06-05	14:2.638	
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Property Assessment Law, 2008 .....	2008-07-10	12:2.535	<b>s.22.(1) by Property Assessment Amendment Law, 2012 (16:2.928)</b>
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2003 Rates By-law .....	2003-06-11	8:1.189	
2004 Rates By-law .....	2004-07-06	8:2.486	
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Rates By-law 2006 .....	2006-06-16	10:2.722	
Rates By-law 2007 .....	2007-06-25	11:2.420	
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Annual Expenditure Law, 2011.....	2011-05-27	15:3.1714	
Annual Rates Law, 2008.....	2008-05-30	12:2.615	
Annual Rates Law, 2009.....	2009-06-26	13:4.2457	
Annual Rates Law, 2010.....	2010-06-05	14:2.646	
Annual Rates Law, 2011.....	2011-05-27	15:3.1719	
Property Assessment Law, 2008.....	2008-09-18	13:1.423	
Property Taxation Law, 2008.....	2008-09-18	13:1.461	
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Rates By-law 1998-TX01.....	1998-06-09	2:2.691	
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Annual Rates Law, 2008.....	2008-06-01	12:2.625	
<b>Assessment By-law Amendment</b>			
By-law 1999.....	2000-03-09	4:2.250	
<b>By-law Authorizing Reduction of Taxes by an Amount Equal to Provincial</b>			
Home Ownership Grants .....	1997-06-02	2:1.274	
<b>By-law Authorizing Reduction of Taxes by an Amount Equal to Provincial</b>			
Home Ownership Grants .....	1998-06-01	2:2.693	
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1998 Rates By-law .....	1998-06-18	2:2.694	
1999 Rates By-law .....	1999-05-31	3:2.422	
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2004 Rates By-law .....	2004-05-30	8:2.490	
2005 Rates By-law .....	2005-06-08	9:2.431	
2006 Rates By-law .....	2006-06-16	10:2.725	
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Property Taxation Amendment			
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OCN Annual Tax Rate By-law No. 1, 2006 .....	2006-05-15	10:2.759	
OCN Annual Tax Rate By-law No. 1, 2007 .....	2007-06-04	11:2.512	
OCN Annual Tax Rate By-law No. 1, 2008 .....	2008-06-06	12:2.818	
OCN Annual Tax Rate By-law No. 1, 2009 .....	2009-06-15	13:3.2009	
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OCN Land Tax By-law Amendment 1998 .....	1998-06-09	3:1.99	
OCN Land Tax Expenditure By-law 1998 .....	1998-06-09	3:1.101	
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RED BANK FIRST NATION / PREMIÈRE NATION RED BANK			
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NEFOUNDLAND AND LABRADOR / TERRE-NEUVE-ET-LABRADOR			
MIAWPUKEK FIRST NATION / PREMIÈRE NATION MIAWPUKEK			
Telephone Companies Taxation By-law .....	2000-02-09	4:2.386	
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Taxation By-law .....	2011-07-21	16:1.500	
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Rates By-law 2007 .....	2007-06-04	11:2.514	
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2009 Rates By-law .....	2009-09-14	13:4.2546	
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Rates By-law 2011 .....	2011-06-14	15:3.1893	
<b>PICTOU LANDING FIRST NATION / PREMIÈRE NATION PICTOU LANDING</b>			
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Règlement sur les taux annuels de taxes foncières, numéro 2, 2008	2008-05-12	12:2.820	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2009	2009-04-27	13:3.2011	
Règlement sur les taux annuels de taxes foncières, 2010	2010-05-27	14:2.799	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2011	2011-06-07	15:3.1896	
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Règlement sur les permis d'exploitation et le Fonds de développement local.....	2008-02-08	12:2.823	

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Property Tax Expenditure By-law .....	2004-02-24	8:2.609	
2003 Tax Rates By-law .....	2003-07-14	8:1.206	
2004 Tax Rates By-law .....	2004-08-28	9:1.256	
2005 Tax Rates By-law .....	2005-07-11	10:1.408	
2006 Tax Rates By-law .....	2006-08-01	11:1.188	
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2011 Tax Rates By-law .....	2011-12-20	16:2.1290	
<b>COTE FIRST NATION / PREMIÈRE NATION COTE</b>			
Cote Revenue Account By-law .....	2009-06-02	13:4.2549	
Cote Revenue Account By-law .....	2012-03-01	16:2.1291	
<b>FLYING DUST FIRST NATION / PREMIÈRE NATION FLYING DUST</b>			
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<b>KEESEKOOSE FIRST NATION / PREMIÈRE NATION KEESEKOOSE</b>			
Trust Appropriations By-law .....	2005-12-16	10:2.769	
<b>LITTLE PINE FIRST NATION / PREMIÈRE NATION LITTLE PINE</b>			
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<b>MUSKEG LAKE CREE NATION / NATION CRIE MUSKEG LAKE</b>			
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Annual Rates Law, 2010 .....	2010-12-02	15:1.440	
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<b>MUSKODAY FIRST NATION / PREMIÈRE NATION MUSKODAY</b>			
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<b>OCEAN MAN FIRST NATION / PREMIÈRE NATION OCEAN MAN</b>			
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<b>Property Assessment and Taxation</b>			
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			<b>ss.11(3), 12, 13(1), 19, 24, 26</b> by Property Assessment and Taxation Amending By-law, 2001-03 (6:1.191) <b>s.32(4)</b> by Property Assessment and Taxation Amending By-law, 2001-02 (6:1.189)



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Property Assessment and Taxation By-law .....	2000-01-28	4:2.418	ss.33(2), 34(4), 35(1), 40(4), 41(3), 41(4), 41(6), 41(7), 46(1) by Property Assessment and Taxation Amending By-law, 2001-03 (6:1.191)
2000 Rates By-law .....	2000-12-05	5:1.129	
2001 Rates By-law .....	2001-06-02	5:2.440	
2002 Rates By-law .....	2002-11-27	7:1.362	
2003 Rates By-law .....	2003-09-30	8:1.207	
2004 Rates By-law .....	2004-12-02	9:1.257	
2005 Rates By-law .....	2005-10-31	10:1.409	
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Rates By-law 2009 .....	2009-10-27	13:4.2558	
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<b>SWEETGRASS FIRST NATION / PREMIÈRE NATION SWEETGRASS</b>			
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Annual Expenditure Law, 2009.....	2009-10-22	13:4.2475	
Annual Expenditure Law, 2010.....	2010-11-11	15:1.443	
Annual Expenditure Law, 2011.....	2011-10-06	16:1.351	
Annual Rates Law, 2008.....	2008-10-11	13:1.502	
Annual Rates Law, 2009.....	2009-10-22	13:4.2481	
Annual Rates Law, 2010.....	2010-11-11	15:1.449	
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Financial Administration By-law.....	2003-05-29	8:1.212	
<b>Property Assessment and Taxation</b>			
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Property Tax Expenditure By-law.....	1999-09-03	4:1.55	
2010 Rates By-law.....	2011-03-02	15:3.1900	
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2005 Tax Rates By-law.....	2005-07-22	10:1.411	
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Property Assessment and Taxation By-law .....	2001-11-03	6:1.194	<b>repealed by Property Assessment and Taxation By-law No. 2005-02 (10:1.431)</b>
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### TABLE OF STANDARDS AND PROCEDURES

This table lists the standards and procedures established by the First Nations Tax Commission (FNTC) under the authority of the *First Nations Fiscal and Statistical Management Act* that have been published to date in the *First Nations Gazette*. The standards and procedures are published in both official languages. This table is prepared for convenience of reference only.

The date on which a standard or procedure came into force and effect is listed in a separate column.

From time to time, the FNTC may amend these standards by way of a FNTC resolution made at a duly convened meeting of the Commission. FNTC standards, including amended standards, are available on the FNTC website ([www.fntc.ca](http://www.fntc.ca)).

The column titled 'Consolidation' indicates that the provisions of the basic document and all subsequent amendments have been combined in a single text.

The location of a standard or procedure in the *First Nations Gazette* is indicated by the volume number, the issue number, and the page number (e.g. 16:2.701).

### TABLEAU DES NORMES ET PROCÉDURES

Le présent tableau énumère les normes et procédures établies par la Commission de la fiscalité des premières nations (CFPN) en vertu de la *Loi sur la gestion financière et statistique des premières nations* qui ont été publiées jusqu'à ce jour dans la *Gazette des premières nations*. Ces normes et procédures sont publiées dans les deux langues officielles. Le présent tableau sert uniquement à faciliter la consultation.

La date d'entrée en vigueur des normes et procédures figure dans une colonne distincte.

La CFPN peut modifier ces normes au besoin en adoptant une résolution à cet effet lors d'une réunion dûment convoquée de ses membres. Les normes de la CFPN, y compris celles qui ont été modifiées, sont accessibles sur le site Web de la CFPN ([www.fntc.ca](http://www.fntc.ca)).

La colonne intitulée « Codification » indique que la version originale d'un document et ses modifications ultérieures ont été réunies dans un même texte.

L'endroit où figurent les normes ou les procédures dans la *Gazette des premières nations* est indiqué par le numéro de volume, le numéro de fascicule et le numéro de page (p. ex. 16:2.701).

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<b>FIRST NATIONS TAX COMMISSION / COMMISSION DE LA FISCALITÉ DES PREMIÈRES NATIONS</b>				
<b>STANDARDS / NORMES</b>				
Standards Establishing Criteria for Approval of Borrowing Laws.....	2008-09-17	2011-12-15	16:1.9	
Normes établissant les critères d'agrément des lois sur l'emprunt .....	2008-09-17	2011-12-15	16:1.36	
Standards for First Nation Business Activity Tax Laws .....	2012-03-29		16:2.691	
Normes relatives aux lois sur les taxes sur les activités commerciales des premières nations.....	2012-03-29		16:2.713	
Standards for First Nation Delegation Laws ....	2011-10-06		16:1.20	
Normes relatives aux lois sur la délégation de pouvoirs des premières nations .....	2011-10-06		16:1.48	
Standards for First Nation Development Cost Charges Laws.....	2009-06-10	2011-06-14	15:3.1436	
Normes relatives aux lois sur les taxes d'aménagement des premières nations.....	2009-06-10	2011-06-14	15:3.1481	
Standards for First Nation Expenditure Laws ...	2007-10-22	2011-03-29	15:3.1448	
Normes relatives aux lois sur les dépenses des premières nations .....	2007-10-22	2011-03-29	15:3.1494	
Standards for First Nation Property Assessment Laws.....	2007-10-22	2012-03-29	16:2.701	
Normes relatives aux lois sur l'évaluation foncière des premières nations .....	2007-10-22	2012-03-29	16:2.725	

<b>Title</b> <b>Titre</b>	<b>Effective date</b> <b>Date d'entrée</b> <b>en vigueur</b>	<b>Consolidation</b> <b>Codification</b>	<b>F.N. Gaz</b> <b>Gaz. PN</b>	<b>Remarks</b> <b>Remarques</b>
<b>FIRST NATIONS TAX COMMISSION / COMMISSION DE LA FISCALITÉ DES PREMIÈRES NATIONS</b>				
<b>STANDARDS (continued) / Normes (suite)</b>				
Standards for First Nation Property Taxation Laws .....	2007-10-22	2011-03-29	15:3.1455	
Normes relatives aux lois sur l'imposition foncière des premières nations .....	2007-10-22	2011-03-29	15:3.1502	
Standards for First Nation Service Tax Laws....	2010-02-10		14:2.277	
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