

# First Nations Gazette



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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 decade, through twelve 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 Indian 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.

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. 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, *Dene Tha' First Nation Tax Rates By-law 2009*, F.N. Gaz. 2010.14:1.90. The citation, as shown in the example, includes the following elements: *Title*, Gazette abbreviation year.volume:issue.page.

### **Waiver Notice**

The laws, by-laws, and codes enacted by First Nations are reproduced in the *First Nations Gazette* as they were approved. In order to preserve the authenticity of the original laws, by-laws, and codes, any typographical errors or omissions contained in the documents are reproduced in the *Gazette*. For purposes of uniformity the word "bylaw" is rendered as "by-law". A true certified copy of the original documents can be obtained from the First Nations Tax Commission. The publishers do not warrant the laws, and hereby disclaim any liability to any person for any loss or damage which may be caused by errors or omissions in the *First Nations Gazette*.

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- **First Nation laws approved by the First Nations Tax Commission (FNTC) under Section 5 of the *FSMA***





**CHEMAINUS FIRST NATION  
PROPERTY ASSESSMENT LAW, 2010**

[Effective February 10, 2010]

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SCHEDULES

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- 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 Chemainus 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 Chemainus 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 Chemainus First Nation, at a duly convened meeting, enacts as follows:

## PART I CITATION

### Citation

1. This Law may be cited as the *Chemainus First Nation Property Assessment Law, 2010*.

## 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 Chemainus 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 *Chemainus First Nation Property Taxation Law, 2010*;

“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 paragraph 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) 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) 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.

(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**

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 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) The recipient of an Assessment Notice may request that the assessor email the Assessment Notice to the recipient, 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 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 a 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.

## **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:

(a) 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.

(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 a replacement chair appointed to act) 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 (or a replacement member appointed to act) who is not the chair but meets the requirements of subsection 21(2)(a) or (b) 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 of the Assessment Review Board (or replacement member appointed to act), 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.

(2) The First Nation must reimburse a member of the Assessment Review Board and a replacement member 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: Central Vancouver Island Area Assessment Office, 301-495 Dunsmuir Street, Nanaimo, B.C., V9R 6B9.

(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 photocopy fee of fifty cents (\$.50) per page.

(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 section.

### **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 Chemainus First Nation Property Assessment and Taxation By-law, enacted February 8, 2005, 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 ENACTED by Council at a duly convened meeting held on the [19th] day of [January], 20 [10].

A quorum of Council consists of ( [5] ) members of Council.

[John Elliott]

Chief John Elliott

Kevin Frenchy, Councillor

Timothy Harris, Councillor

Dean Harris Sr., Councillor

May Charlotte Sampson, Councillor

Terry Sampson, Councillor

[Herb Seymour]

Herb Seymour, Councillor

[Peter Seymour]

Peter Seymour, Councillor

[Edward Seymour Sr]

Edward Seymour Sr, Councillor

[Harvey Seymour Sr.]

Harvey Seymour Sr., Councillor

[John Vincent]

John Vincent, Councillor

**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 CHEMAINUS FIRST NATION**

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

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

DATE OF REQUEST: \_\_\_\_\_

PURSUANT to subsection 8(1) of the *Chemainus First Nation Property Assessment Law, 2010*, 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 Chemainus First Nation

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE III**

(Subsection 9(2))

**NOTICE OF ASSESSMENT INSPECTION**

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

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_  
(the “assessable property”)

DATE: \_\_\_\_\_

TAKE NOTICE that, pursuant to subsection 9(2) of the *Chemainus First Nation Property Assessment Law, 2010*, the assessor for the Chemainus First Nation proposes to conduct an inspection of the above-referenced assessable property on \_\_\_\_\_, 20\_\_ at \_\_\_\_\_ am/pm.

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 Chemainus First Nation

Dated: \_\_\_\_\_ . 20\_\_ .

**SCHEDULE IV**  
(Subsection 14(3))

**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 *Chemainus First Nation Property Assessment Law, 2010*;
- (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**  
(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 Chemainus 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 *Chemainus First Nation Property Assessment Law, 2010*. 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 *Chemainus First Nation Property Assessment Law, 2010*.

\_\_\_\_\_  
Assessor for the Chemainus First Nation

Dated: \_\_\_\_\_, 20\_\_

**SCHEDULE VI**  
(Subsection 20(3))

**REQUEST FOR RECONSIDERATION OF ASSESSMENT**

TO: Assessor for the Chemainus First Nation

[address]

PURSUANT to the provisions of the *Chemainus First Nation Property Assessment Law, 2010*, 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:

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\_\_\_\_\_  
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 Chemainus First Nation  
Central Vancouver Island Area Assessment Office,  
301-495 Dunsmuir Street,  
Nanaimo, B.C., V9R 6B9.

PURSUANT to the provisions of the *Chemainus First Nation Property Assessment Law, 2010*, 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:

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Name and address of any representative acting on complainant’s behalf in respect of this appeal:

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The required fee of thirty dollars (\$30) 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 Chemainus First Nation

[address]

PURSUANT to the provisions of the *Chemainus First Nation Property Assessment Law, 2010* 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: \_\_\_\_\_, 200\_\_

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 Chemainus 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: \_\_\_\_\_, 200\_\_

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 dollars (\$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\_\_

**SCHEDULE XI**

(Section 11 and subsection 2(2))

**CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR**

The assessor must certify the assessment roll in the following form:

I, \_\_\_\_\_, being the assessor for the Chemainus First Nation, hereby certify that this is the Chemainus 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 *Chemainus First Nation Property Assessment Law, 2010*.

\_\_\_\_\_  
(Signature of Assessor)

Dated \_\_\_\_\_, 20\_\_ at \_\_\_\_\_, \_\_\_\_\_.  
(City) (Province)

**CHEMAINUS FIRST NATION  
PROPERTY TAXATION LAW, 2010**

[Effective February 10, 2010]

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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 Chemainus 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 Chemainus 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 Chemainus First Nation, at a duly convened meeting, enacts as follows:

**PART I  
CITATION**

**Citation**

1. This Law may be cited as the *Chemainus First Nation Property Taxation Law, 2010*.

**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 *Chemainus First Nation Property Assessment Law, 2009*;

“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 Chemainus First Nation, being a band named in the schedule to the Act;
- “First Nation Corporation” means a corporate entity, at least the majority of the shares of which are held by the First Nation, or are held in trust for the benefit of the First Nation or all the members of the First Nation in common;
- “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;
- “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), 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 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) Where a person alleges that he or she is not liable to pay taxes imposed under this Law, the person may seek a remedy from the Assessment Review Board, Council, or the Commission, or initiate proceedings in a court of competent jurisdiction.

(5) Taxes are due and payable under this 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 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) the Assessment Review Board, Council, the Commission or a court of competent jurisdiction determines that a person is not liable for taxes under this Law, or
- (b) it is determined under this 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 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) 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;

(h) lands or improvements, not operated for profit, that are owned or held by an athletic or service club or association and used as a public park or recreation ground or for public athletic or recreational purposes.

(i) 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 VI

### GRANTS AND TAX ABATEMENT

#### Grants for Surrounding Land

9. 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

10.(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**

**11.**(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**

**12.**(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 Chemainus First Nation.

## **PART VIII TAX ROLL AND TAX NOTICE**

### **Tax Roll**

**13.**(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**

**14.(1)** On or before May 31 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**

**15.(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**

**16.(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**

**17.(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**

**18.(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**

**19.** 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**

**20.(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 dollars (\$20) for each tax roll folio searched.

## **PART XI**

### **PENALTIES AND INTEREST**

#### **Penalty**

**21.** If all or part of the taxes remain unpaid after July 2 of the year they are first levied, there must be added to them, as a penalty, 5% of the unpaid taxes, and if all or part of the taxes remain unpaid after October 31 of the year they are first levied, there must be added to them, as an additional penalty, a further 5% of the amount of unpaid taxes owing after October 31, net of any interest and penalties assessed after July 2.

#### **Interest**

**22.** If all or any portion of taxes remains unpaid after July 2 of the year levied, the unpaid portion accrues interest at ten percent (10%) per year, compounded monthly.

#### **Application of Payments**

**23.** 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**

**24.(1)** All revenues raised under this Law must be placed into a local revenue account or accounts, 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**

**25.(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) For capital purpose reserve funds, Council may

(a) under an expenditure 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 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**

**26.(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**

**27.(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**

**28.(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**

**29.(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**

**30.(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**

**31.**(1) Before proceeding under subsection 30(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**

**32.**(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**

**33.**(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 32(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**

**34.** 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**

**35.(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**

**36.(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**

**37.(1)** Council 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 41(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**

**38.(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**

**39.** 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**

**40.** 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 41(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**

**41.(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 38(3).

### **Assignment of Taxable Property**

**42.(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 41(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 41(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

### **Proceeds of Sale**

**43.(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**

**44.(1)** If the right to assignment of taxable property is purchased by the First Nation under subsection 38(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

45.(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

46.(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 section.



### **Disclosure for Research Purposes**

**47.** Notwithstanding section 46, 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**

**48.** 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**

**49.(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**

**50.(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**

51.(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**

52. The Chemainus First Nation Property Assessment and Taxation By-law, enacted February 8, 2005 as amended, is hereby repealed in its entirety.

**Force and Effect**

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

THIS LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [19th] day of [January] , 20 [10] .

A quorum of Council consists of ([5] ) members of Council.

[John Elliott]

Chief John Elliott

Kevin Frenchy, Councillor

Timothy Harris, Councillor

Dean Harris Sr., Councillor

May Charlotte Sampson, Councillor

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Terry Sampson, Councillor

---

[Peter Seymour]

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Peter Seymour, Councillor

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[Harvey Seymour Sr.]

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Harvey Seymour Sr., Councillor

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[Herb Seymour]

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Herb Seymour, Councillor

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[Edward Seymour Sr]

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Edward Seymour Sr, Councillor

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[John Vincent]

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John Vincent, Councillor

**SCHEDULE I**

(Subsection 17(1))

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR  
FOR THE CHEMAINUS FIRST NATION**

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

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

DATE OF REQUEST: \_\_\_\_\_

PURSUANT to subsection 17(1) of the *Chemainus First Nation Property Taxation Law, 2010*, 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 Chemainus First Nation

Dated: \_\_\_\_\_, 20\_\_ .

**SCHEDULE II**  
(Subsection 14(1))

**TAX NOTICE**

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

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

PURSUANT to the provisions of the *Chemainus First Nation Property Taxation Law, 2010*, 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. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Chemainus First Nation, located at 12611-A Trans Canada Highway, Ladysmith, B.C. V9G 1M5 during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by July 2 shall incur penalties and interest in accordance with the *Chemainus First Nation Property Taxation Law, 2010*.

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 Chemainus First Nation

Dated: \_\_\_\_\_, 20\_\_

**SCHEDULE III**

(Subsection 30(3))

**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 \$25.00
2. For service of notice on each person or place \$45.00
3. For advertising in newspaper \$300.00
4. For time spent in conducting a seizure and sale of personal property \$40.00 per hour
5. Actual cost of seizure and storage will be charged based on receipts.

**SCHEDULE IV**

(Subsection 20(1))

**TAX CERTIFICATE**

In respect of the interest in land described as: \_\_\_\_\_  
and pursuant to the *Chemainus First Nation Property Taxation Law, 2010*, 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 Chemainus First Nation

Dated: \_\_\_\_\_, 20\_\_

**SCHEDULE V**  
(Subsection 27(1))

**TAX ARREARS CERTIFICATE**

In respect of the interest in land described as: \_\_\_\_\_  
and pursuant to the *Chemainus First Nation Property Taxation Law, 2010*, 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 all or any portion of the tax debt is not paid on or before October 31, a further  
penalty of 5% of the amount of unpaid taxes owing after October 31, net of any  
interest and penalties assessed after July 2 will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of  
ten percent (10%) per year, compounded monthly.

Payments must be made at the offices of the Chemainus First Nation, located  
at 12611-A Trans Canada Highway, Ladysmith, B.C. V9G 1M5 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 Chemainus First Nation

Dated: \_\_\_\_\_, 20\_\_



**SCHEDULE VI**  
(Subsection 31(1))

**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 30(1) of the *Chemainus First Nation Property Taxation Law, 2010*, 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 bylaw 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 *Ladysmith Chronicle* 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 Chemainus First Nation

Dated: \_\_\_\_\_, 20\_\_

**SCHEDULE VII**

(Subsection 32(1))

**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 Chemainus First Nation will take place on \_\_\_\_\_, 20\_\_\_\_\_ at \_\_\_\_\_ o'clock at \_\_\_\_\_ [location].

The following personal property, seized pursuant to subsection 30(1) of the *Chemainus First Nation Property Taxation Law, 2010*, 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 Chemainus First Nation

Dated: \_\_\_\_\_, 20\_\_

**SCHEDULE VIII**

(Subsection 36(2))

**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 subsection 36(1) of the *Chemainus First Nation Property Taxation Law, 2010*, 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 Chemainus 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 *Ladysmith Chronicle* 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 Chemainus 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 *Chemainus First Nation Property Taxation Law, 2010*.

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Tax Administrator for the Chemainus First Nation

Dated: \_\_\_\_\_, 20\_\_

**SCHEDULE IX**

(Subsection 38(1))

**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 Chemainus 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 Chemainus 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

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 Chemainus 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 *Chemainus First Nation Property Taxation Law, 2010*.

---

Tax Administrator for the Chemainus First Nation

Dated: \_\_\_\_\_, 20\_\_

**SCHEDULE X**  
(Subsection 45(2))

**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 *Chemainus First Nation Property Taxation Law, 2010*.

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 Chemainus First Nation

Dated: \_\_\_\_\_ , 20\_\_



**OSOYOOS INDIAN BAND  
AMENDMENT NO. 1 TO OSOYOOS INDIAN BAND  
PROPERTY TAXATION LAW, 2009**

[Effective January 1, 2010]

**Citation**

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

**Replacement of Paragraph 8(1)(b)**

2. Paragraph 8(1)(b) of the *Osoyoos Indian Band Property Taxation Law, 2009* is hereby deleted and substituted with the following:

“(b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation.”

**Replacement of Schedule III**

3. Schedule III of the *Osoyoos Indian Band Property Taxation Law, 2009* is hereby deleted and substituted with the schedule attached hereto as Schedule I.

**Force and Effect**

4. This Law comes into force and effect on the later of January 1, 2010 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the  [30]  day of  [November] , 2009.

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

[Clarence Louie]   
Chief Clarence Louie

[Tony Baptiste]   
Councillor Tony Baptiste

[Theresa Gabriel]   
Councillor Theresa Gabriel

[Veronica McGinnis]   
Councillor Veronica McGinnis

[Charlotte Stringam]   
Councillor Charlotte Stringam

**SCHEDULE I**  
**to Amendment No. 1 to Osoyoos Indian Band**  
**Property Taxation Law 2009**

**SCHEDULE III**  
(Subsection 30(3))

**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                                              | \$ 75          |
| 2. For service of notice on each person or place                            | \$150          |
| 3. For advertising in newspaper                                             | \$250          |
| 4. For time spent in conducting a seizure and sale of<br>personal property  | \$100 per hour |
| 5. Actual cost of seizure and storage will be charged based<br>on receipts. |                |

**SQUAMISH INDIAN BAND  
PROPERTY TAXATION BY-LAW  
AMENDMENT LAW, 2009**

[Effective December 5, 2009]

WHEREAS:

A. The *Squamish Indian Band Property Assessment By-law* and *Squamish Indian Band Property Taxation By-law* first came into force December 31st, 1992;

B. The Squamish Nation was added to the schedule to the *First Nations Fiscal and Statistical Management Act* by P.C. 2009-130 of January 29, 2009;

C. The Squamish Nation Council (also known as the Council of the Squamish Indian Band) wishes to amend the *Squamish Indian Band Property Taxation By-law* for the purpose of adding a lot within Stawamus Indian Reserve Number 24 of the Squamish Indian Band to the named reserves that are subject to the *Squamish Indian Band Property Assessment By-law* and the *Squamish Indian Band Property Taxation By-law*.

NOW THEREFORE the Squamish Nation Council makes this Law under section 5 of the *First Nations Fiscal and Statistical Management Act*.

1. This Law may be cited as *Squamish Indian Band Property Taxation By-law Amendment Law, 2009*.

2. The *Squamish Indian Band Property Taxation By-law*, as amended to the time that this *Squamish Indian Band Property Taxation By-law Amendment Law, 2009*, comes into force, is amended:

(a) by deleting in its entirety from section 1 the definition “named reserves” and replacing that definition with:

““named reserves” means:

- (a) Mission Indian Reserve Number 1;
- (b) Seymour Creek Indian Reserve Number 2;
- (c) Capilano Indian Reserve Number 5; and
- (d) Lot 83, Plan 94456 CLSR, Stawamus Indian Reserve Number 24, New Westminster District, British Columbia;

of the band and named reserve means any such reserve or Lot,”;

(b) by deleting in its entirety from section 1 the definition “taxation district” and replacing that definition with:

““taxation district” means a taxation district established pursuant to section 18.1(1),”; and

(c) by deleting in its entirety Schedule II and replacing that Schedule with Schedule II attached to this Law.

3. Schedule II attached to this Law forms part of and is an integral part of this Law.

4. 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 the Squamish Nation Council on the 4th day of November, 2009.

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

Moved by: [Deborah Baker] Seconded by: [Dale Harry]

[Alroy Baker]

Alroy Baker  
K'etximtn

[Deborah Baker]  
Deborah Baker

[Pamela Baker]  
Pamela Baker  
Hi-mi-ka-las

Veronica Baker  
Tiyaltenaat

Carla George  
Kwitelut Kwelaw'ikw

Chief Gilbert Jacob  
KáKeltn Siyam

[Byron Joseph]  
Byron Joseph  
Ts'élkwílem Siyam

[Anthony Moody]  
Anthony Moody  
Tsetsímshtn

Chief Richard Williams  
Xwélxwelacha Siyam

[Julie Baker]  
Julie Baker  
Sxwélhchaliya

Richard E. Baker

Chief Ian Campbell  
Xàlek/Seқыú Siyam

[Dale Harry]  
Dale Harry  
Xwa-xwalkn

[Krisandra Jacobs]  
Krisandra Jacobs

Dennis Joseph  
xwechtàal

Chief Bill Williams  
telásemkin Siyam

**SCHEDULE II**

Property Classes Within Each Taxation District  
(Sections 18.1(1), 18.1(2) and 18.1(4))

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

Capilano (WVD) Taxation District	That part of Capilano Indian Reserve Number 5 that was within the boundaries of the Corporation of the District of West Vancouver as those boundaries existed as at January 1, 1992	Class 1 - Residential Class 2 - Utilities Class 3 - Unmanaged Forest Land Class 4 - Major Industry Class 5 - Light Industry Class 6 - Business & Other Class 7 - Forest Land Class 8 - Recreational Property/ Non-Profit Organization Class 9 - Farm
Stawamus (SD) Taxation District	Lot 83, Plan 94456 CLSR, Stawamus Indian Reserve No. 24, New Westminster District, British Columbia	Class 1 - Residential Class 2 - Utilities Class 3 - Unmanaged Forest Land Class 4 - Major Industry Class 5 - Light Industry Class 6 - Business & Other Class 7 - Forest Land Class 8 - Recreational Property/ Non-Profit Organization Class 9 - Farm

## **By-laws**

- **First Nation by-laws approved by the Minister of Indian Affairs and Northern Development under section 83 of the *Indian Act***





**ALEXIS NAKOTA SIOUX NATION  
TAX RATES BY-LAW 2009**

[Effective February 8, 2010]

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 Alexis Nakota First Nation enacted the *Alexis First Nation Property Tax By-law* on July 27, 1999;

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 *Alexis Nakota Sioux Nation Tax Rates By-law 2009*.

2. Pursuant to Section 5 of the *Alexis First Nation Property Tax By-law*, the rate of tax applied against the assessed value of property shall be,

In Reserve No. 133;

- (a) for non-residential and linear property      2.33%
- (b) for machinery and equipment                      1.60%

In Reserve No. 232;

- (a) for non-residential and linear property      1.20%

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [April 07], 2009.

[Cameron Alexis]  
Chief Cameron Alexis

[Darwin Alexis]  
Councillor Darwin Alexis

[Elmer Potts]  
Councillor Elmer Potts

[Sandy W. Alexis]  
Councillor Sandy W. Alexis

[Henry Alexis]  
Councillor Henry Alexis

[Clayton Alexis]  
Councillor Clayton Alexis

[Gloria Potts]  
Councillor Gloria Potts

**ALEXIS NAKOTA SIOUX NATION**  
**2009 PROPERTY TAX EXPENDITURE BY-LAW**

[Effective February 8, 2010]

WHEREAS the *Property Tax 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 Tax 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 XV of the *Property Tax 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 XV of the *Property Tax 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 Alexis 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 Alexis Indian Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;

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

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

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

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

“Property Tax By-law” means the Alexis *Property Tax By-law* passed by the Council on July 27, 1999, and approved by the Minister of Indian Affairs and Northern Development on February 28, 2000, and as amended from time to time;

“property tax revenue” includes all taxes and other moneys raised under the *Property Tax 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 *Alexis Property Tax 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 Tax 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 XV of the *Property Tax 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 [1] day of [Dec] , 20 [09] , at [Alexis] , in the Province of [Alberta] .

A quorum of Council consists of [five] ( [5] ) members of Council.

[Cameron Alexis]  
Chief Cameron Alexis

Councillor Darwin Alexis

[Elmer Potts]  
Councillor Elmer Potts

[Sandy W. Alexis]  
Councillor Sandy W. Alexis

Councillor Henry R. Alexis

[Gloria Potts]  
Councillor Gloria Potts

[Clayton Alexis]  
Councillor Clayton Alexis

[Bruce Potts]  
Councillor Bruce Potts

**ALEXIS NAKOTA SIOUX NATION**  
**2009 PROPERTY TAX - BUDGET REVIEW**

**Revenues:**

Total Tax Levy	123,374.65
Arrears	0.00
Credits	0.00
Penalties	0.00
Total Revenue	123,374.65
Surplus/Deficit from Previous Year	
Other	
Total Potential Revenue	<b>123,374.65</b>

**Expenditures:**

	Estimate	
General Government Expenditures	123,374.65	
Protection Services		
Transportation		
Recreational and Cultural Services		
Community Development		
Environmental Health Services		
Fiscal Services		
Other Services		
Taxes Collected for Other Governments		
Total Expenditures	123,374.65	<b>123,374.65</b>

By-laws – Indian Act, s.83

**DENE THA' FIRST NATION  
TAX RATES BY-LAW 2009**

[Effective December 18, 2009]

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 this 13th day of March, 2009; 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 2009*.

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 1.63%
- b) for machinery and equipment 1.15%

THIS BY-LAW IS HEREBY ENACTED by council at a duly convened meeting held on March, 13 2009.

Quorum FIVE (5).

[James Ahnassay]  
Chief James Ahnassay

[Darlene Hooka Nooza]  
Councillor Darlene Hooka Nooza

[Kevin AhkimNachie]  
Councillor Kevin AhkimNachie

[Gabriel Didzena]  
Councillor Gabriel Didzena

[Gerry Pastion]  
Councillor Gerry Pastion

[Thomas Talley]  
Councillor Thomas Talley

[Archie Seniantha]  
Councillor Archie Seniantha

[Adrian Tecomba]  
Councillor Adrian Tecomba



**FORT MCKAY FIRST NATION  
PROPERTY ASSESSMENT AND TAXATION BY-LAW**

[Effective February 8, 2010]

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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;

B. The Council of the Fort McKay First Nation deems it to be in the best interests of the First Nation to make a by-law for such purposes; and

C. The Council of the Fort McKay First Nation is of the view that the enactment and implementation of this By-law is of benefit to the members of the First Nation in that

(a) it will raise revenue for local purposes; and

(b) it will tax the wealth inherent in the use, possession, and occupation of lands in the reserve;

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

#### **PART I - CITATION**

1. This By-law may be cited as the *Fort McKay First Nation Property Assessment and Taxation By-law*.

#### **PART II – DEFINITIONS AND REFERENCES**

2.(1) In this By-law:

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

“assessed value” means the actual value of interests in land determined in accordance with this By-law;

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

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

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

“Band” means the Fort McKay First Nation;

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

“Council” means the Chief and Councillors of the Fort McKay First Nation;

“exemption” or “exempt land” means land or an interest in land that is not subject to taxation pursuant to Part VII of this By-law;

“grant-in-lieu of taxes” means a grant, authorized by Council pursuant to this By-law, in lieu of the payment of taxes on land or an interest in land;

“holder” means a person in lawful 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 an addition to land and, without restricting the generality of the foregoing, includes

(a) anything erected or placed in, on, over or under land, whether or not it is so affixed to the land as to become transferred without special mention by a transfer of the land,

(b) anything erected or placed in or upon or affixed to an improvement, so that without special mention it would be transferred by a transfer of land,

(c) any item of immoveable machinery and equipment which is prescribed assessable by band council resolution, and

(d) a manufactured home;

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

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

“member” means a person registered on the Membership List of the Fort McKay First Nation;

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

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

“reserve” means the current and future reserves of the Fort McKay First Nation;

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

“tax” means a tax levied pursuant to this By-law, and includes all interest thereon, penalties, costs incurred in collection proceedings or other charges imposed and payable pursuant to this By-law;

“tax administrator” means the person appointed by Council pursuant to Part III to administer this By-law;

“utility” means any public or private corporation that provides telephone or cable services, water or electricity, gas, or any other form of energy.

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

(3) In this By-law, references to a Part (e.g. Part I) section (e.g. section 3), subsection (e.g. subsection 5(1)) or paragraph (e.g. paragraph 6(1)(a)) is a reference to the specified Part, section, subsection or paragraph of this By-law, except where otherwise stated.

### **PART III - ADMINISTRATION**

**3.(1)** Council must, by band council resolution, appoint a person for a specified or indefinite term to administer this By-law under the terms and conditions set out in the resolution, who shall be called the “tax administrator”.

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

(3) Council must, by band council 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.

(4) An appointment under subsection (3) is on the terms and conditions set out in the band council resolution.

(5) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province of Alberta.

(6) Council may

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

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

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

(d) from time to time establish, by band council resolution, the rate and terms of remuneration of the administrator and other persons required to administer this By-law.

### **PART IV - APPLICATION OF BY-LAW**

**4.** This By-law applies to all interests in land.

### **PART V - LIABILITY TO TAXATION**

**5.(1)** Except as provided in Part VII, all interests in land are subject to taxation under this By-law.

(2) 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 interest, penalties and costs as provided in this By-law.

(3) 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.

(4) Where an interest in land is exempt from taxation, the liability to taxation of any other interest on the same property is not affected.

(5) Where a person alleges that he or she is not liable to pay taxes imposed under this By-law, the person shall, within thirty (30) days of the mailing of the Notice of Assessment referred to in Part XIII, seek a remedy from the Assessment Review Board or Council or initiate proceedings in a court of competent jurisdiction.

(6) Taxes are due and payable under this By-law despite a proceeding under subsection (5).

(7) Unless a proceeding is initiated pursuant to subsection (5), the taxpayer shall be estopped from denying liability to pay taxes and estopped from challenging any steps taken to enforce the payment of taxes as provided in Part XXV.

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

(9) Where taxes are due and payable in conjunction with payments of rent under Part XXI the proportionate payment is due and payable on the date that the rent is due and payable.

(10) Without derogating from Council's taxing authority or jurisdiction, Council may accept payment of taxes in the form of grants-in-lieu of taxes or may otherwise accept settlement of a taxation issue where it is in the best interests of the Band.

## **PART VI – REFUNDS**

**6.(1)** Where

(a) Council, the Assessment Review Board 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 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 fifteenth day of the month immediately preceding that three (3) month period;
- (c) interest will not be compounded;
- (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; and
- (e) payment of an amount of interest less than five dollars (\$5) will not be made.

#### **PART VII - EXEMPTION FROM TAXATION AND GRANTS**

7.(1) The following land and interests in land are exempt from taxation under this By-law to the extent indicated:

- (a) any interest in land that is wholly occupied or possessed by a member of the First Nation;
- (b) any interest in land of a corporation, all the shareholders of which are members either directly or beneficially of the First Nation, and which land is held for the benefit of all or some of the members of the First Nation;
- (c) a building used exclusively for school purposes and the land necessary as the site for the building;
- (d) a building occupied by a religious body and used chiefly for divine service, public worship or religious education, and the land necessary as the site for the building;
- (e) a building, or any part thereof, used as a hospital, other than a private hospital, and the land necessary as the site for the building;
- (f) a building, or any part thereof, used as a university, technical institute or public college, not operated for profit, and the land necessary as the site for the building;
- (g) a building used chiefly for the purpose of providing housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land necessary as the site for the building;
- (h) a cemetery to the extent that it is actually used for burial purposes; and

(i) such other lands and interests in land as determined to be exempt from taxation under this By-law as determined from time to time by Council.

(2) Where an interest in land is exempt from taxation under this By-law, that fact does not affect the liability of any other interest in the same land.

(3) An exemption from taxation applies only to that portion of a building other than the portion occupied or used for the purpose for which the exemption was granted.

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

### **PART VIII - LEVY OF TAX**

**8.**(1) Subject to subsection (8), by or before May 30 in each taxation year Council must adopt a by-law pursuant to s.83 of the Act setting the rate of tax to be applied to each class of taxable property.

(2) A by-law setting the rate of tax may establish different tax rates for each property class set out in Schedule I.

(3) Any linear assessment shall be done in accordance with provincial standards and taxed in accordance with the rates established by the Regional Municipality of Wood Buffalo.

(4) 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.

(5) 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.

(6) 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 one hundred dollars (\$100).

(7) A minimum tax established under the authority of subsection (6) may be established in respect to one or more property classes.

(8) For the first year of the operation of this By-law, the by-law setting the rate of tax shall be established by November 1 and shall be retroactive to the effective date of this By-law.

### **PART IX - TAX PAYMENTS**

**9.**(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, cash or money order.

(3) Payment of taxes made by cheque or money order must be made payable to the Fort McKay First Nation.



## **PART X - ASSESSED VALUE**

**10.(1)** The assessor must assess all interests in land that are liable to taxation under this By-law and all interests in land for which grants-in-lieu may be accepted by Council.

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

(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 restriction on the duration of the interest in land, the assessor must consider the restriction.

(4) The actual 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 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 in this By-law, the assessor must assess interests in land at their actual value.

(6) The assessor must determine the actual value of an interest in land and must enter the actual value of the interest in land in the assessment roll.

(7) In determining actual 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 circumstance affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), the 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 set out in Schedule I for the purposes of assessment and administering property taxes under this By-law.

(10) The assessor must assess interests in land according to the property classes established under this By-law.

(11) Where a property falls into two (2) or more property classes, the assessor must determine the share of the actual value of the property attributable to each class and assess the interest according to the proportion each share constitutes of the total actual value.

(12) 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.

(13) 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.

(14) 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 assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(15) 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 the assessment; and
- (b) the assessment rules and practices used by assessors in the Province of Alberta for conducting assessments off the reserve.

(16) The assessor shall carry out a general revaluation in the same year as revaluations are made by the Regional Municipality of Wood Buffalo and, in any event at least once every five (5) years.

#### **PART XI - INFORMATION FOR ASSESSMENT ROLL**

**11.**(1) The tax administrator or the assessor may deliver a Request for Information in the form set out in Schedule II to any person who is a holder, or a person who has disposed of property, and that person must provide to the tax administrator or assessor, as the case may be, 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.

(2) The tax administrator and the assessor are not bound by the information provided under subsection (1) and the assessor may in all cases assess the assessable property based on the information available to him or her.

#### **PART XII - THE ASSESSMENT ROLL**

**12.**(1) On or before February 28 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 assessable property;
- (b) a short legal description of the land;
- (c) the classification of
  - (i) the land, and
  - (ii) the improvements;
- (d) the actual value by classification of
  - (i) the land, and
  - (ii) the improvements;
- (e) the total assessed value of the interest in land;
- (f) the net assessed value of the interest in land liable to taxation; and
- (g) any other information the assessor considers necessary or desirable.

(3) On completion of an assessment roll, the assessor must

- (a) certify in writing in the form set out in Schedule III 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.

(4) Following certification of the assessment roll under subsection (3), 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.

(5) On completion of the revised assessment roll, the assessor must

- (a) certify in writing in the form set out in Schedule III 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,

and on certification, 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 subsection (3).

(6) The assessment roll is effective on certification and, unless amended in accordance with this By-law by a decision of the Assessment Review Board or 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.

(7) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(8) A person must not, directly or indirectly, 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.

(9) A person who wishes to inspect the assessment roll must complete a declaration in 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.

(10) 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.

(11) Where the tax administrator omits or obscures information under subsection (10), such information must be obscured from all assessment rolls that are available for public inspection under subsection (7) or are otherwise accessible to the public.

(12) Any person holding a charge on taxable 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 the taxable property for the duration of the charge.

(13) On receipt of a notice and request under subsection (12), the assessor must enter the person's name and address on the assessment roll and provide copies of all notices of assessment issued in respect of the assessable property.

(14) Where a person's name and address are entered on the assessment roll in accordance with this Part, the tax administrator must provide copies of all tax notices issued in respect of the taxable property to that person.

(15) 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 year under this By-law;
- (b) the amount of any unpaid taxes from previous years.

### **PART XIII - NOTICE OF ASSESSMENT**

13.(1) The tax administrator must, on or before March 15 of the taxation year, mail a Notice of Assessment in the form set out in Schedule V to every person named in the assessment roll in respect of assessable property and shall make an entry on the assessment roll of the date of mailing.

(2) The Notice of Assessment must be mailed or, where requested by the recipient, e-mailed to the person at the address on the assessment roll and must contain a statement as to the right of appeal.

(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 Notice of Assessment.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Notice of Assessment may clearly identify the property assessed, without giving in full the description of each property as it appears on 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 XIV - ALTERATIONS AND ADDITIONS**

14.(1) Where the tax administrator finds that

- (a) an interest in land in respect of which a grant-in-lieu of taxes is sought is not entered in the assessment roll,
- (b) the value of an interest in land is not the same as the valuation entered in the assessment roll by reason of
  - (i) the demolition, destruction or damaging of an improvement,
  - (ii) new construction or new improvements,
  - (iii) a change in a permitted use, or
  - (iv) a subdivision,
- (c) there has been a change in the possession, use or occupation,
- (d) there is a clerical error, or

- (e) there has been a change in the eligibility for, or the amount of, an exemption from taxation,

the tax administrator shall, within fourteen (14) days, advise Council of the need to amend the assessment roll to effect the necessary changes.

(2) An amendment to the assessment roll is not effective until approved by band council resolution.

(3) Where the assessment roll is amended, the tax administrator shall mail a notice in the form set out in Schedule V in respect of the amended assessment to each person affected.

(4) Where there has been an under-assessment resulting from

- (a) a person's failure to disclose information required under this By-law with respect to an interest in land, or

- (b) a person's concealment of information required under this By-law with respect to an interest in land,

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

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

(6) Unless otherwise stated, all portions of this By-law applicable to assessments and assessment notices apply to amended assessments and amended assessment notices.

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

## **PART XV - ASSESSMENT REVIEW BOARD**

**15.(1)** Council must, by band council resolution, establish an Assessment Review Board to 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 of Alberta; and

- (b) at least one (1) member who has sat as a member of an appeal board to review assessments in and for the Province of Alberta; and

(c) at least one (1) member who is a member of the Fort McKay First Nation but is not a member of Council.

(3) A majority of the members of the Assessment Review Board constitutes a quorum.

(4) 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 Fort McKay First Nation or a member of Council;

(c) is an employee of the Fort McKay First Nation; or

(d) has financial dealings with the Fort McKay First Nation that 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.

(5) For the purposes of paragraph (4)(a), membership in the Fort McKay First Nation does not itself constitute a personal or financial interest in assessable property.

(6) 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 By-law.

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

(8) The First Nation must remunerate

(a) a member of the Assessment Review Board (and a substitute member appointed to act), other than the chair, for his or her services at a rate of seven hundred fifty dollars (\$750) per day for each day on which they sit; and

(b) the chair for his or her services at the rate of one hundred dollars (\$100) per hour for time spent conducting administrative duties set out in subsection (12).

(9) The First Nation must reimburse a member of the Assessment Review Board and substitute member for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

(10) 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 By-law in good faith and in accordance with the terms of the By-law.

(11) Council must, by band council resolution, appoint one of the members of the Assessment Review Board as chair.

(12) 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.

(13) 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.

(14) Council must, by band council resolution, appoint a secretary of the Assessment Review Board.

(15) The secretary of the Assessment Review Board must

- (a) have the custody and care of all records, documents, evidence, and orders 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.

(16) In performing their duties under this By-law, the members of the Assessment Review Board must

- (a) act faithfully, honestly and impartially and to the best of their skill and ability;
- (b) ensure that assessments and assessment rolls are equitable and represent fairly the assessed values provided for in this By-law; and
- (c) not disclose to any person information obtained by them as a member, except in the proper performance of their duties.



## **PART XVI - APPEAL TO ASSESSMENT REVIEW BOARD**

### **16.(1) The Assessment Review Board**

- (a) must hear and determine appeals made under this Part;
- (b) may direct amendments be made to the assessment roll in accordance with its decisions; and
- (c) must hear all appeals from assessment notices to the greatest extent possible in accordance with the customs of the Fort McKay First Nation, details of which may be obtained from the office of the tax administrator during regular business hours.

(2) Any person including, without limitation, the First Nation and the assessor, may, within thirty (30) days of the date of the mailing of a Notice of Assessment, appeal an assessment of assessable property to the Assessment Review Board by delivering

- (a) a completed Notice of Appeal in the form set out in Schedule VI signed by the appellant and stating the particulars and grounds for the appeal,
- (b) a copy of the Notice of Assessment, and
- (c) an administration fee of thirty dollars (\$30)

to the assessor at the address set out in the Notice of Assessment.

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

- (4) The grounds for appeal may be in respect of one or more of the following:
  - (a) the liability of the holder to taxation;
  - (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 other alleged error or omission in the assessment or Notice of Assessment.

(5) Where a complainant is represented in an appeal by 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.

(6) The Assessment Review Board shall give Council ten (10) days written notice of, and a reasonable opportunity to be heard at, any appeal proceedings that raise issues of law regarding anything done under this By-law.

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

## PART XVII - THE APPEAL HEARING

17.(1) On delivery of a Notice of Appeal to the assessor, the chair of the Assessment Review Board must, in consultation with the assessor, schedule a hearing of the appeal.

(2) Subject to subsection (33), the Assessment Review Board must commence and complete all appeal hearings without delay.

(3) The chair must, at least seven (7) days before the hearing, deliver a Notice of Hearing in the form set out in Schedule VII, 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, and shall include a statement that the recipient may file written submissions instead of appearing at the hearing.

(4) The parties in a hearing are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor or his or her designate; and

(d) any person who the Assessment Review Board determines may be affected by the appeal, upon request by that person.

(5) The assessor must, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

(6) 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.

(7) 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.

(8) The Assessment Review Board must give all parties, including the assessor or his or her designate, a reasonable opportunity to be heard at a hearing.

(9) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(10) 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.

(11) The burden of proof in an appeal is on the person bringing the appeal.

(12) 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.

(13) 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.

(14) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(15) 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.

(16) The Assessment Review Board in its sole discretion may conduct its proceedings by any combination of written, electronic and oral hearings.

(17) 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*.

(18) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(19) Without limiting subsection (18), 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.

(20) 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;
- (c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(21) Before dismissing all or part of an appeal under subsection (20), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(22) The Assessment Review Board must give written reasons for any dismissal made under subsection (20) to all parties.

(23) 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.

(24) 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, until there is a quorum.

(25) 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.

(26) The Assessment Review Board may conduct a single hearing of two (2) 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.

(27) 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.

(28) 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 in the form set out in Schedule VIII and serving it on the person at least two (2) days before the hearing.

(29) Where an order is made under subsection (28), 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.

(30) A party may request that the Assessment Review Board make an order under subsection (28) to a person specified by a party.

(31) Where a party makes a request under subsection (30),

- (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.

(32) 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 (28).

(33) The Assessment Review Board may

- (a) hear all appeals 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.

(34) The Assessment Review Board may make order for payment as follows:

- (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 connection with the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

(35) Notwithstanding subsection (34) the Assessment Review Board may make an order for apportioning costs between the persons affected by the appeal provided that such costs do not exceed ten percent (10%) of the amount of the taxes payable concerning the interest in land that is the subject of the appeal as finally determined by the Assessment Review Board.

(36) A complainant may withdraw an appeal under this By-law by delivering a Notice of Withdrawal in the form set out in Schedule IX to the Assessment Review Board.

(37) Upon receipt of a Notice of Withdrawal under subsection (36), the Assessment Review Board must dismiss the matter set for its consideration.

(38) 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.

(39) 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.

(40) 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.

(41) If a proceeding with respect to a 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.

(42) The Assessment Review Board may, if necessary, after hearing an appeal, postpone consideration of its decision and require the appellant to produce all relevant books, papers, documents and necessary information to the Assessment Review Board for its review pending a decision.

### **PART XVIII - DECISIONS OF THE ASSESSMENT REVIEW BOARD**

18.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver by mail a written decision on the appeal to all parties and any person whose name appears on the assessment roll in respect of the interest in land that is the subject of the appeal.

(2) The written decision submitted by the Assessment Review Board 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) Upon completion of hearing all appeals, except those adjourned under subsections (33) and (41) the Assessment Review Board must submit to Council its decision on each appeal, including the vote of each member of the Assessment Review Board, either in favour or against allowing the appeal.

(4) Within fifteen (15) days from the receipt of the decision of the Assessment Review Board, Chief and Council shall instruct the assessor to prepare a final assessment roll.

(5) Where applicable, the Assessment Review Board must request the tax administrator to amend the assessment roll in accordance with the decision rendered by the Assessment Review Board on appeal and request the tax administrator to mail an amended assessment notice in the form set out in Schedule V to each affected person who is liable to pay the tax.

(6) Where the assessor is directed to amend an assessment roll under subsection (5), the assessor shall do so within fourteen (14) days and shall return the assessment roll forthwith to the chair of the Assessment Review Board.

(7) The assessor shall date and initial amendments made to the assessment roll pursuant to subsection (6).

(8) Forthwith upon receiving an amended assessment roll under subsection (6), the chair of the Assessment Review Board shall verify that the roll has been amended according to the decisions of Assessment Review Board.

(9) 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 fifty dollars (\$50).

(10) 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.

### **PART XIX - DELIVERY OF DOCUMENTS**

19.(1) Delivery of a document under Parts 16, 17 or 18 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;
  - (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 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 5:00 P.M. local time on a business day must be considered to have been delivered at 9:00 A.M. on the next business day.

## **PART XX - TAX NOTICE**

- 20.(1)** Each year, before May 30, the tax administrator must mail a Tax Notice in the form set out in Schedule X to
- (a) each holder of a taxable property under this By-law; and
  - (b) each person whose name appears on the assessment roll in respect of the property to the address of the person as shown on the assessment roll.
- (2) The tax administrator must enter on the assessment roll the date of mailing of 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) The Tax Notice referred to in subsection (1) shall contain the information set out in the assessment roll in respect of the interest in land together with the particulars of any arrears and interest, and shall set out where payment is to be made and the manner of payment.
- (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 applicable, a Tax Notice must state that taxes are payable in conjunction with period lease payments under Part XXI.

(7) 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 Part VI.

(8) 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.

### **PART XXI - PERIODIC PAYMENTS**

**21.**(1) Council, with the consent of the locatee where applicable, and upon sixty (60) days notice to interested parties, may by band council 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 Fort McKay First Nation has entered an agreement with the Crown or with any person entitled to receive rents, for the collection of tax under this By-law, 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.

### **PART XXII - RECEIPTS AND CERTIFICATES**

**22.**(1) On the receipt of payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the assessment roll opposite the interest in land for which the taxes are paid.

(2) On receipt of a written request and payment of the fee set out in subsection (3), the tax administrator must issue a Tax Certificate in the form set out in Schedule XI showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes and interest outstanding.

(3) The fee for a certificate under subsection (2) is thirty-three dollars (\$33) for each assessment roll search.

### **PART XXIII - PENALTIES AND INTEREST**

**23.**(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 the taxes remains unpaid on July 2 of the year levied, the unpaid portion accrues interest at fifteen percent (15%) per annum.

(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 XXIV - APPLICATION OF REVENUES**

**24.**(1) All revenues raised under this By-law must be placed in a special account or accounts, separate from other moneys of the Fort McKay First Nation.

(2) Revenues raised must include

- (a) taxes, including interest, penalties and costs, as set out in this By-law; and
- (b) grants-in-lieu of taxes.

(3) Subject to subsection (4), an expenditure made out of revenues raised under this By-law must be made under authority of a by-law of the Fort McKay 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.

## **PART XXV – COLLECTION AND ENFORCEMENT**

**25.**(1) The liability referred to in Part V is a debt recoverable by the Fort McKay 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 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 Fort McKay First Nation to effect a transfer of the debtor's interest.

(5) Except for tax proceedings postponed pursuant to paragraph (4)(a), 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.

(6) Within thirty (30) days of completing the list under subsection (12), the tax administrator must mail a Demand for Payment/Notice of Enforcement in the form set out in Schedule XII to every person named on the list, and to every person listed on the assessment roll and, if different, every person listed on the assessment roll and any affected locatee.

(7) Where taxes are due on land occupied by a tenant whose landlord is liable for the taxes, the tax administrator may, by delivering a notice in the form set out in Schedule XIII to the landlord and to the tenant, give no less than thirty (30) days notice to the landlord that on default of payment of taxes the tax administrator shall proceed with collection of rent under this section.

(8) Where a landlord fails to pay taxes in full within thirty (30) days after the tax administrator gives notice pursuant to subsection (14), the tax administrator shall give the tenant notice in writing, in the form set out in Schedule XIV, to pay the Fort McKay First Nation the rent for the land as it becomes due from time to time until the amount of the taxes is paid.

(9) Council has the same authority as the landlord to collect rent, whether by distress or otherwise.

(10) A tenant may deduct from his rent any taxes paid as a result of a notice referred to in subsection (15).

(11) The following paragraphs apply to this Part and to Parts XXVI to XXX inclusive:

(a) delivery of a document may be made personally or by sending it by registered mail;

(b) personal delivery of a document is made

(i) 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,

(ii) 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

(iii) 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;

(c) a document is considered to have been delivered

- (i) if delivered personally, on the day that personal delivery is made, and
  - (ii) if sent by registered mail, on the fifth day after it is mailed;
- (d) where the notice is in respect of taxable property, copies of notices must be served on all persons named on the assessment roll in respect of that taxable property.

## **PART XXVI - SEIZURE AND SALE OF PERSONAL PROPERTY**

**26.(1)** No sooner than thirty (30) days after the tax administrator mails a Demand for Payment/Notice of Enforcement in the form set out in Schedule XII, Council may, by band council resolution, authorize the tax administrator to recover the amount of unpaid taxes due, with costs, by seizure and sale of personal property of the debtor located on the reserve.

(2) Prior to the authorization of any enforcement proceedings, Council shall consult with any affected locatee.

(3) Council may, upon application of the tax 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 tax debtor, or

(ii) it is necessary and in the best interest of the Fort McKay First Nation to effect a transfer of the tax debtor's interest.

(4) 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 of Alberta is exempt from seizure under this By-law.

(5) The costs payable by the debtor under this Part are set out in Schedule XV to this By-law.

(6) Before proceeding under subsection (1), the tax administrator must deliver a Notice of Seizure of Personal Property in the form set out in Schedule XVI to the debtor and any affected locatee.

(7) Except for property exempt from seizure under subsection (4), not less than seven (7) days after delivery of a Notice of Seizure of Personal Property, if the taxes remain unpaid, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure of Personal Property.

(8) The person who seized personal property must deliver to the debtor a receipt for the personal property seized.

(9) The tax administrator must publish a Notice of Sale of Seized Personal Property in the form set out in Schedule XVII in two (2) consecutive issues of the local newspaper with the largest circulation.

(10) 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.

(11) A sale of personal property must be conducted by public auction.

(12) Subject to subsection (14), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(13) 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 (9).

(14) 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.

(15) The proceeds from a sale of a right conducted under this Part must be paid to any holders of security interests in the property and to the Fort McKay First Nation in order of their priority under applicable provincial laws. Any moneys received from the sale of the seized property that are in excess of these amounts owing will be paid to the debtor.

(16) 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 XXVII - SALE OF AN INTEREST IN LAND**

**27.(1)** No sooner than thirty (30) days after the tax administrator mails a Demand for Payment/Notice of Enforcement in the form set out in Schedule XII, Council may, by band council resolution, authorize the tax administrator to levy the amount of unpaid taxes, by way of the seizure and sale of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure of Interest in Land in the form set out in Schedule XVIII on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) If the debtor has failed to pay the outstanding taxes or to commence legal proceedings in a court of competent jurisdiction challenging the sale of the taxable property by

(a) June 30 of the year following the year in which the taxes are imposed, or

(b) six (6) months after any period specified by Council under paragraph 25(4)(a), the tax administrator may sell the taxable property by public tender or auction.

(4) Council must, by band council resolution, prescribe the method of public tender or auction including the conditions that are attached to the acceptance of an offer.

(5) The tax administrator must set an upset price for the sale 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 (13), plus five percent (5%) of that total.

(6) The upset price is the lowest price for which the taxable property may be sold.

(7) A Notice of Sale of Interest in Land in the form set out in Schedule XIX 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.

(8) 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 auction, in which case a further notice must be published in the manner set out in subsection (7).

(9) If no bid is equal to or greater than the upset price, the Fort McKay First Nation, or a corporation, which is wholly owned by the Fort McKay First Nation and designated by Council, is deemed to have purchased the taxable property for the amount of the upset price.

(10) Where an interest in land is purchased pursuant to subsection (9), subject to a redemption under subsection (13), the purchaser is entitled to the quiet and peaceable possession of the interest in land, including improvements; and the tax administrator may enter on the land and take possession of the interest for and in the name of the purchaser, and if in so doing, resistance is encountered, an application may be made to a court of competent jurisdiction for an order for the possession of the interest in the land.

(11) The tax administrator must, without delay, notify the Minister in writing of each sale of taxable property made under this By-law.

(12) 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 (13);

(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 bidder to enter on the taxable property sold 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 taxable property set aside and declared invalid.

(13) 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 Fort McKay First Nation the amount of the upset price plus three percent (3%).

(14) On redemption of the taxable property under subsection (13),

(a) if the taxable property 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 in writing of the redemption.

(15) Sale of taxable property is deemed final when

(a) the redemption period provided for in subsection (13) has expired; and

(b) where required, the tax administrator has obtained the consent of the Minister to the sale of the interest in land.

(16) Subject to a redemption under subsection (13), at the end of the redemption period, the Fort McKay First Nation must sell the taxable property to the highest bidder in the public tender or auction held in accordance with subsection (8), or to itself as the deemed purchaser in accordance with subsection (9).

(17) Taxable property must not be sold to any person or entity who would not have been entitled under the Act or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(18) Upon the sale being deemed final under subsection (15), the tax administrator must

(a) register a Certificate of Sale of Interest in Land in the form set out in Schedule XV 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 Fort McKay First Nation.

(19) A sale under subsection (15) 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 sale is deemed final under subsection (15), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(20) Upon a sale under subsection (15), any remaining debt of the debtor with respect to the taxable property is extinguished.

(21) At the end of the redemption period, the proceeds from the sale must be paid:

- (a) first, to the Fort McKay First Nation; and
- (b) any remaining proceeds must be paid to the debtor.

(22) 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.

(23) If the taxable property is purchased by the First Nation under subsection (9), 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.

(24) A sale under section 27(23) does not affect the period for or the right of redemption by the debtor as provided in this By-law.

## **PART XXVIII - CANCELLATION OF INTEREST IN LAND**

**28.**(1) No sooner than thirty (30) days after the tax administrator mails a Demand for Payment/Notice of Enforcement in the form set out in Schedule XII, Council may, by band council resolution, authorize the tax administrator to levy the amount of unpaid taxes, with costs, by way of cancellation of the interest in land in respect of which the taxes are due.

(2) If Council authorizes cancellation of the interest in land by band council resolution, the tax administrator must deliver a Notice of Cancellation of Interest in Land, in the form set out in Schedule XVI, to the debtor and any affected locatee.

(3) Council may 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 (6) months after any specified period under paragraph 25(4)(a),

provided that under all the circumstances Council may only direct cancellation of the interest in land under this section a minimum of five (5) months after delivery of the Notice of Cancellation of Interest in Land under subsection (2).

(4) If Council directs the tax administrator to cancel the interest in land, the tax administrator must

- (a) obtain the consent of the Minister to the cancellation, if required;
- (b) register a Certificate of Cancellation of Interest in Land, in the form set out in Schedule XXII 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 Fort McKay First Nation as the holder of the interest in land in all relevant records of the Fort McKay First Nation.

(5) Once the tax administrator has fulfilled the requirements under subsection (4), the interest in land will be deemed to have been transferred to the Fort McKay First Nation.

(6) A transfer under subsection (5) operates

- (a) as a transfer to the Fort McKay First Nation 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 same time the transfer is deemed final under subsection (5), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(7) Upon a sale under subsection (5), any remaining debt of the debtor with respect to the taxable property is extinguished.

(8) The costs payable by the debtor under this Part are as set out in Schedule XV to this By-law.

## **PART XXIX - FORFEITURE**

**29.(1)** Notwithstanding any other action for the recovery of taxes set out in this By-law, if any taxes remain unpaid twenty-four (24) months after the tax administrator mails a Demand for Payment/Notice of Enforcement in the form set out in Schedule XII, Council may, by band council resolution, authorize the tax administrator to levy the amount of unpaid taxes, with costs, by way of forfeiture of the interest in land in respect of which taxes are due.

(2) If Council authorizes forfeiture of the interest in land by band council resolution, the tax administrator must deliver a Notice of Forfeiture in the form set out in Schedule XXIII to the debtor and any affected locatee.

(3) The Notice of Forfeiture is deemed to be delivered on the date mailed or delivered to the address of the debtor specified in the records of the Fort McKay



First Nation or to the address of the holder specified in the records of the Fort McKay First Nation.

(4) 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 to the forfeiture, if required;
- (b) register a Certificate of Forfeiture in the form set out in Schedule XXIV 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 Fort McKay First Nation as the holder of the interest in land in all relevant records of the Fort McKay First Nation.

(5) Once the tax administrator has fulfilled the requirements under subsection (4), the interest in land will be deemed to have been transferred to the Fort McKay First Nation.

(6) A transfer under subsection (5) operates:

- (a) as a transfer to the Fort McKay First Nation 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 deemed final under subsection (5), except an easement, restricted covenant, building scheme or right-of-way registered against the interest in land.

(7) Upon a sale under subsection (5), any remaining debt of the debtor with respect to the taxable property is extinguished.

(8) The debtor may prevent forfeiture under this Part by paying all taxes then due and payable, with costs, to the Fort McKay First Nation on or before the date on which the interest in land will forfeit.

(9) A payment that does not conform to subsection (8) does not prevent forfeiture under this Part.

(10) The costs payable to the debtor under this Part are as set out in Schedule XV to this By-law.

### **PART XXX - DISCONTINUANCE OF SERVICES**

**30.**(1) No sooner than thirty (30) days after the tax administrator mails a Demand for Payment/Notice of Enforcement in the form set out in Schedule XII, Council may, by band council resolution, authorize the tax administrator to, subject

to subsection (6), discontinue any services provided by or on behalf of the Fort McKay First Nation to the debtor or to the debtor's interest in land.

(2) If Council authorizes discontinuance of services by band council resolution, the tax administrator must deliver a Notice of Discontinuance of Services in the form set out in Schedule XXV to the debtor and to any affected locatee.

(3) The Notice of Discontinuance of Services must include the date, time and place for the debtor or any affected locatee to appear before Council, within thirty (30) days of delivery of the notice under subsection (2), to show cause as to why the services should not be discontinued.

(4) Council must be available to hear from the debtor or any affected locatee on the date and at the time and place indicated under subsection (3) 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.

(5) No less than thirty (30) days after delivery of a Notice of Discontinuance of Services, the tax administrator may discontinue services authorized under subsection (1).

(6) The Fort McKay First Nation must not discontinue

(a) fire protection or police services to the taxable property of the debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas service 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 XXXI - SERVICE AND LOCAL IMPROVEMENT TAXES**

**31.** Council may, by by-law pursuant to section 83 of the Act, impose service and local improvement taxes to all or any part of the reserve that may apply notwithstanding any exemptions under Part VII.

### **PART XXXII - GENERAL AND MISCELLANEOUS**

**32.(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 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 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.

(4) Notwithstanding subsections (1) to (3) inclusive, 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.

(5) Nothing under this By-law must be rendered void or invalid nor must the liability of any person to pay tax or any other amount under this By-law be affected by

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

(b) an error or omission in an assessment roll, tax notice, or any notice given under this By-law; or

(c) a failure of the Fort McKay First Nation, tax administrator or the assessor to do something within the required time.

(6) No person may commence an action or proceeding for the return of money paid to the Fort McKay First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for tax or any other amount paid under this By-law after the expiration of six (6) months from the making of the payment.

(7) If a person fails to start an action or proceeding within the time limit described in subsection (6), then money paid to the Fort McKay First Nation must be deemed to have been voluntarily paid.

(8) 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 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.

(9) A notice given by mail is deemed received on the fifth day after it is posted, a notice posted on property is deemed received on the second day after it is posted, and a notice given by personal delivery is deemed received upon delivery.

(10) 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.

(11) Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

(12) Words in this By-law that are in the singular include the plural, and words in the plural include the singular.

(13) 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.

(14) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

(15) This By-law comes into force and effect on approval by the Minister.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the [3rd] day of [September], 20 [09], at [Fort KcKay First Nation] in The Province of Alberta.

A quorum of Council consists of [Three] ( [3] ) members of Council.

[Jim Boucher]

Chief Jim Boucher

[Mike Orr]

Councillor Mike Orr

[Raymond Powder]

Councillor Raymond Powder

[Cecilia Fitzpatrick]

Councillor Cecilia Fitzpatrick

[David Bouchier]

Councillor David Bouchier

**SCHEDULE I**

(Subsections 8(2), 10(10))

**PROPERTY CLASSES**

In accordance with the Regional Municipality of Wood Buffalo, the following are the classes of property established under this By-law:

Class 1 - Residential and Farmland

Class 2 - Non-residential

**SCHEDULE II**

(Subsection 11(1))

**REQUEST FOR INFORMATION**

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

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

DATE OF REQUEST: \_\_\_\_\_

PURSUANT to the *Fort McKay First Nation Property Assessment and Taxation By-law*, I hereby request that you provide to me, in writing, no later than \_\_\_\_\_, the following information related 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 will be made on the basis of the information available to the assessor.

DATED: \_\_\_\_\_, 20 \_\_\_\_ .

\_\_\_\_\_  
Tax Administrator or Assessor for the Fort McKay First Nation

**SCHEDULE III**

(Paragraphs 12(3)(a), 12(5)(a))

**FORM OF ASSESSOR CERTIFICATION**

The assessor must certify the assessment roll in the following form:

I, \_\_\_\_\_, being the assessor for the Fort McKay First Nation, hereby certify that this is the Fort McKay First Nation [revised] 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 *Fort McKay First Nation Property Assessment and Taxation By-law*.

DATED: \_\_\_\_\_ 20 \_\_\_\_ .

\_\_\_\_\_  
Assessor for the Fort McKay First Nation

**SCHEDULE IV**  
(Subsection 12(9))

**DECLARATION OF PURPOSE FOR THE USE OF  
ASSESSMENT INFORMATION**

I, \_\_\_\_\_, 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.

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 *Fort McKay First Nation Property Assessment and Taxation By-law*;
- (b) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or
- (c) other: \_\_\_\_\_

DATED: \_\_\_\_\_, 20 \_\_\_\_ .

\_\_\_\_\_  
(Signature of Person Requesting  
Information)

\_\_\_\_\_  
(Print Name of Person Requesting  
Information)



**SCHEDULE V**

(Subsections 13(1), 14(3), 14(4), 18(5))

**NOTICE OF ASSESSMENT**

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

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

TAKE NOTICE that the assessment roll has been certified by the assessor for the Fort McKay First Nation and received by the Fort McKay First Nation Council.

The following person(s) is (are) the holder(s) of the interest in land:

[Name(s) and Address(es)]

The interest in land is classified as: \_\_\_\_\_

The actual value by classification of the land is: \_\_\_\_\_

The actual value by classification of the improvements is: \_\_\_\_\_

The assessed value by classification of the land is: \_\_\_\_\_

The assessed value by classification of the improvements is: \_\_\_\_\_

The assessed value of exempt land is: \_\_\_\_\_

The assessed value of exempt improvements is: \_\_\_\_\_

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

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

AND TAKE NOTICE that you may appeal this assessment to the Assessment Review Board within thirty (30) days of the date of the mailing of this Notice of Assessment in accordance with subsection 16.(2) of the *Fort McKay First Nation Property Assessment and Taxation By-law*. The Notice of Appeal must be in writing and in the form specified in the *Fort McKay First Nation Property Assessment and Taxation By-law*.

DATED: \_\_\_\_\_, 20 \_\_\_\_ .

\_\_\_\_\_  
Tax Administrator for the Fort McKay First Nation

**SCHEDULE VI**

(Paragraph 16(2)(a))

**NOTICE OF APPEAL**

To: Assessor for the Fort McKay First Nation

\_\_\_\_\_  
[Address for Assessor]

Pursuant to the provisions of the *Fort McKay Property Assessment and Taxation By-law*, I hereby appeal the assessment of the following interest in land:

\_\_\_\_\_  
[description of assessable property, including the assessment roll number as described in the Assessment Notice]

The grounds for appeal are (please describe in as much detail as possible):

- 1. \_\_\_\_\_
- 2. \_\_\_\_\_
- 3. \_\_\_\_\_
- 4. \_\_\_\_\_

The Complainant's mailing address to which all notices should be sent:

\_\_\_\_\_  
\_\_\_\_\_

Name and address of any representative acting on the Complainant's behalf in this appeal:

\_\_\_\_\_  
\_\_\_\_\_

The required fee of \_\_\_\_\_ dollars (\$\_\_\_\_\_) is enclosed with this Notice of Appeal.

DATED: \_\_\_\_\_, 20 \_\_\_\_ .

\_\_\_\_\_  
(Signature of Complainant)

\_\_\_\_\_  
(Print Name of Complainant)

Note: a copy of the Assessment Notice must be enclosed with this Notice of Appeal.

**SCHEDULE VII**

(Subsection 17(3))

**NOTICE OF HEARING**

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

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

TAKE NOTICE that the Assessment Review Board will hear an appeal from 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 \_\_\_\_ .

\_\_\_\_\_  
Chair, Assessment Review Board

**SCHEDULE VIII**

(Subsections 17(28), 17(31))

**ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS**

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

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

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Fort McKay First Nation in:

\_\_\_\_\_  
[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:

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 travel expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following 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\_\_\_\_.

\_\_\_\_\_  
Chair, Assessment Review Board

**SCHEDULE IX**

(Subsection 17(36))

**NOTICE OF WITHDRAWAL**

TO: Chair, Assessment Review Board for the Fort McKay First Nation

[address]

PURSUANT to the provisions of the *Fort McKay First Nation Property Assessment and Taxation By-law*, 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)

\_\_\_\_\_  
Name of Complainant (please print)

**SCHEDULE X**  
(Subsection 20(1))  
**TAX NOTICE**

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

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

PURSUANT to the provisions of the *Fort McKay Property Assessment and Taxation By-law*, 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 \_\_\_\_\_.

(If taxes are paid in conjunction with lease payments, insert the following instead: "Pursuant to Section 24 of the *Fort McKay First Nation Property Assessment and Taxation By-law*, 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 Fort McKay First Nation, located at \_\_\_\_\_ 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 *Fort McKay First Nation Property Assessment and Taxation By-law*.

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

---

Assessed value:	\$ _____
Taxes (current year)	\$ _____
Unpaid Taxes (previous years)	\$ _____
Penalties:	\$ _____
Interest:	\$ _____
Total Payable:	\$ _____

DATED: \_\_\_\_\_, 20 \_\_\_\_.

\_\_\_\_\_  
Tax Administrator for the Fort McKay First Nation

**SCHEDULE XI**

(Subsection 22(2))

**TAX CERTIFICATE**

In respect of the interest in land described as: \_\_\_\_\_  
and pursuant to the *Fort McKay First Nation Property Assessment and Taxation By-law*, 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:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

DATED: \_\_\_\_\_ . 20\_\_\_\_ .

\_\_\_\_\_  
Tax Administrator for the Fort McKay First Nation

**SCHEDULE XII**

(Subsections 25(13), 26(1), 27(1), 28(1), 29(1), 30(1))

**DEMAND FOR PAYMENT/NOTICE OF ENFORCEMENT**

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

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

In respect of the interest in land described as: \_\_\_\_\_ and pursuant to the *Fort McKay First Nation Property Assessment and Taxation By-law*, 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 \_\_\_\_\_ percent (\_\_\_\_\_% ) per annum, compounded monthly.

Payments must be made at the office of the Fort McKay First Nation, located at the following address: \_\_\_\_\_, during normal business hours. Payment must be made 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 thirty (30) days from the date of this demand may result in procedures being taken by the Fort McKay First Nation for the enforcement and collection of such debt.

DATED: \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Tax Administrator for the Fort McKay First Nation



**SCHEDULE XIII**

(Subsection 25(14))

**NOTICE TO LANDLORD**

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

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

RE: \_\_\_\_\_  
[name of tenant]

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

Arrears as of	_____	\$ _____
Interest as of	_____	\$ _____
Total Arrears	_____	\$ _____

=====

AND TAKE NOTICE THAT unless such arrears are paid in full within thirty (30) days of this notice, your tenant may be directed to pay all rentals to the Fort McKay First Nation Administration until such time that the arrears of taxes are paid in full.

DATED: \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Tax Administrator for the Fort McKay First Nation

**SCHEDULE XIV**

(Subsection 25(15))

**NOTICE TO TENANT**

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

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

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

TAKE NOTICE that subsection 25(15) of the *Fort McKay Property Assessment and Taxation By-law* provides that where a landlord fails to pay taxes within thirty (30) days after the Fort McKay Tax Administrator gives notice to pay such taxes, the Fort McKay Tax Administrator shall give notice to the tenant of the landlord to pay to the Fort McKay First Nation Administration the rent for the land as it becomes due from time to time until the amount of the taxes due are paid.

AND TAKE NOTICE that your landlord, \_\_\_\_\_ has failed to pay arrears of taxes in the amount of \_\_\_\_\_ dollars (\$\_\_\_\_\_) pursuant to a notice under subsection 25(14).

AND TAKE NOTICE THAT you are forthwith required to remit all rents to the Fort McKay First Nation until such time that the amount of taxes due are paid.

DATED: \_\_\_\_\_, 20\_\_\_\_ .

\_\_\_\_\_  
Tax Administrator for the Fort McKay First Nation

**SCHEDULE XV**

(Subsections 26(5), 28(8), 29(10))

**COSTS PAYABLE BY DEBTOR ARISING FROM  
ENFORCEMENT PROCEEDINGS**

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 XVI**

(Subsection 26(6))

**NOTICE OF SEIZURE 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 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 *Fort McKay First Nation Property Assessment and Taxation By-law*, 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.

DATED: \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
Tax Administrator for the Fort McKay First Nation

**SCHEDULE XVII**

(Subsection 26(9))

**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 Fort McKay First Nation will take place on \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_ o'clock at \_\_\_\_\_ [location]

The following personal property, seized pursuant to the *Fort McKay Property Assessment and Taxation By-law*, will be sold at 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 Fort McKay First Nation in order of their priority under applicable provincial laws. Any moneys received from the sale of the seized property that are in excess of these amounts owing will be paid to the debtor.

DATED: \_\_\_\_\_, 20\_\_\_\_ .

\_\_\_\_\_  
Tax Administrator for the Fort McKay First Nation

**SCHEDULE XVIII**

(Subsection 27(2))

**NOTICE OF SEIZURE OF INTEREST IN LAND**

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 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 *Fort McKay First Nation Property Assessment and Taxation By-law*, seizing and selling the taxable property by public auction [tender] as follows:

1. The public auction [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 Fort McKay 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 \_\_\_\_\_ 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 an Interest in Land 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 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 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 auction [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 Fort McKay First Nation does not receive a bid that is equal to or greater than the upset price, the Fort McKay 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 Fort McKay First Nation the amount of the upset price plus three percent (3%) any time within three (3) 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 Fort McKay First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of taxable property by public auction [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 Fort McKay 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 Fort McKay 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 a Certificate of Sale of Interest in Land pursuant to the *Fort McKay First Nation Property Assessment and Taxation By-law*.

11. A sale of the taxable property operates

(a) as a transfer to the bidder or the Fort McKay 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 Fort McKay First Nation, and any remaining proceeds must be paid to the debtor in accordance with the *Fort McKay First Nation Property Assessment and Taxation By-law*.

DATED: \_\_\_\_\_, 20\_\_\_\_.

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Tax Administrator for the Fort McKay First Nation

**SCHEDULE XIX**

(Subsection 27(7))

**NOTICE OF SALE OF INTEREST IN LAND**

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 \_\_\_\_\_ dollars (\$ \_\_\_\_\_) 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] for unpaid taxes, penalties and interest owed to the Fort McKay First Nation.

The public auction [tender] will take place on:

\_\_\_\_\_, 20 \_\_\_\_ at \_\_\_\_\_ o'clock at \_\_\_\_\_ [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 \_\_\_\_\_ dollars (\$ \_\_\_\_\_). 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 Fort McKay First Nation as set out in this notice.
3. If at the public auction [tender] there is no bid that is equal to or greater than the upset price, the Fort McKay 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 Fort McKay First Nation the amount of the upset price plus three percent (3%) any time within three (3) 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 Fort McKay First Nation will, without delay, repay to the bidder the amount of the bid.



5. A sale of taxable property by public auction [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 Fort McKay 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 Fort McKay 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 a Certificate of Sale of Interest in Land pursuant to the *Fort McKay First Nation Property Assessment and Taxation By-law*.
8. A sale of the taxable property operates
  - (a) as a transfer to the bidder or the Fort McKay 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 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 Fort McKay First Nation, and any remaining proceeds must be paid to the debtor in accordance with the *Fort McKay First Nation Property Assessment and Taxation By-law*.

DATED: \_\_\_\_\_, 20\_\_\_\_ .

---

Tax Administrator for the Fort McKay First Nation

**SCHEDULE XX**

(Paragraph 27(18)(a))

**CERTIFICATE OF SALE OF INTEREST IN LAND**

RE:

\_\_\_\_\_

[description of interest in land]

\_\_\_\_\_

[description of improvements]

I, \_\_\_\_\_, Tax Administrator of the Fort McKay First Nation hereby certify that resulting from the failure of \_\_\_\_\_ to pay the outstanding tax debt on the above-noted interest in land, that interest has been disposed of by public auction [tender] pursuant to the *Fort McKay First Nation Property Assessment and Taxation By-law*. 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\_\_\_\_.

\_\_\_\_\_  
Tax Administrator for the Fort McKay First Nation

**SCHEDULE XXI**

(Subsection 28(2))

**NOTICE OF CANCELLATION OF INTEREST IN LAND**

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 \_\_\_\_\_ dollars (\$ \_\_\_\_\_) 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 Fort McKay First Nation pursuant to the *Fort McKay First Nation Property Assessment and Taxation By-law*. 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 Fort McKay First Nation on or before June 30, 20\_\_\_\_.

DATED: \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Tax Administrator the Fort McKay First Nation

**SCHEDULE XXII**

(Paragraph 28(4)(b))

**CERTIFICATION OF CANCELLATION OF INTEREST IN LAND**

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

I, \_\_\_\_\_ Tax Administrator for the Fort McKay First Nation, hereby certify that resulting from the failure of \_\_\_\_\_ [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 Fort McKay First Nation pursuant the *Fort McKay First Nation Property Assessment and Taxation By-law*.

DATED: \_\_\_\_\_, 20\_\_\_\_ .

\_\_\_\_\_  
Tax Administrator for the Fort McKay First Nation

**SCHEDULE XXIII**

(Subsection 29(2))

**NOTICE OF FORFEITURE**

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 \_\_\_\_\_ (dollars) (\$\_\_\_\_\_) 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 *Fort McKay First Nation Property Assessment and Taxation By-law* for the above-noted interest in land have been outstanding for two years and pursuant to the *Fort McKay First Nation Property Assessment and Taxation By-law*, 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 fortieth day after the date of this notice, the interest you hold in the taxable property will be absolutely and unconditionally forfeited to the Fort McKay First Nation. Upon such forfeiture, your interest in land will transfer in the First Nation pursuant to the *Fort McKay First Nation Property Assessment and Taxation By-law*.

AND TAKE NOTICE that you may prevent forfeiture by paying all taxes due and payable, with costs, to the Fort McKay First Nation on or before the fortieth day after the date of this notice.

DATED: \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Tax Administrator for the Fort McKay First Nation

**SCHEDULE XXIV**

(Paragraph 29(4)(b))

**CERTIFICATION OF FORFEITURE**

DESCRIPTION OF INTEREST IN LAND: \_\_\_\_\_

I, \_\_\_\_\_, Tax Administrator for the Fort McKay First Nation, hereby certify that resulting from the failure of \_\_\_\_\_ (the “debtor”) to pay the outstanding tax debt owing on the above-mentioned interest in land, such interest has been forfeited to pay the outstanding tax debt owing pursuant to the *Fort McKay First Nation Property Assessment and Taxation By-law*.

DATED: \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Tax Administrator for the Fort McKay First Nation

**SCHEDULE XXV**

(Subsection 30(2))

**NOTICE OF DISCONTINUANCE OF SERVICES**

TO: \_\_\_\_\_  
[debtor’s name]

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 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 thirtieth 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 Fort McKay First Nation scheduled for \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_ o’clock, [date to be within the thirty (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 Fort McKay First Nation on or before the thirtieth day after the date of this notice.

DATED: \_\_\_\_\_, 20\_\_\_\_\_ .

\_\_\_\_\_  
Tax Administrator for the Fort McKay First Nation

**FORT MCKAY FIRST NATION  
TAX RATES BY-LAW 2009  
BY-LAW NUMBER: FMFN-2009-T-4**

[Effective February 8, 2010]

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 Fort McKay First Nation enacted the *Fort McKay Property Assessment and Taxation By-law* on September 3, 2009;

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 *Fort McKay First Nation Tax Rates By-law 2009*.

2. Pursuant to Section 8(1) of the *Fort McKay First Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of the property for 2009 shall be,

- |                                             |          |
|---------------------------------------------|----------|
| (a) for non-residential and linear property | 1.99842% |
| (b) for machinery and equipment             | 1.64188% |

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on [December 8] 2009.

[Jim Boucher]

\_\_\_\_\_  
Chief

[Mike Orr]

\_\_\_\_\_  
Councillor

[Raymond Powder]

\_\_\_\_\_  
Councillor

[Cecilia Fitzpatrick]

\_\_\_\_\_  
Councillor

[David Bouchier]

\_\_\_\_\_  
Councillor



**PAUL FIRST NATION  
2009 RESOLUTION TAX RATES BY-LAW**

[Effective February 8, 2010]

DO HEREBY RESOLVE:

WHEREAS: The Chief and Council have met in quorum on March 31, 2009 at the Paul First Nation Administration Boardroom. And;

WHEREAS: Pursuant to the *Indian Act* and their inherent powers of self-government, the Council is empowered to act on behalf of the Paul First Nation. 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 matter rising out of or ancillary to such purpose. And;

WHEREAS: The Council of the Paul Band enacted the *Wabamun Indian Reserve Property Taxation By-law* on February 26, 1973;

THEREFORE BE IT RESOLVED: That the following resolution 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.

Pursuant to section 51 of the *Wabamun Indian Reserve Property Taxation By-law*, the 2009 tax rates to be applied against the assessed value of property shall be;

- (a) for non-residential property 1.75%
- (b) for machinery and equipment 1.20%

THIS RESOLUTION IS HEREBY ENACTED by Council at a duly convened meeting held on March 31, 2009.

[Daniel Paul]

Chief Daniel Paul

[Dennis Bird]

Councilor Dennis Bird

[Simon D. House]

Councilor Simon D. House

[Myrna Rabbit]

Councilor Myrna Rabbit

[Darren S. Rain]

Councilor Darren S. Rain

Councilor Jason Rain

**SIKSIKA NATION**  
**PROPERTY TAX EXPENDITURE BY-LAW**  
**BY-LAW NO. \_\_\_\_ OF 2009**

[Effective February 8, 2010]

WHEREAS the Nation's *Property Assessment and Taxation By-law* has been made pursuant to subsection 83(1) of the *Indian Act* for the purpose of taxation for local purposes of land, or interests in land, in the Reserve, including rights to occupy, possess or use land in the Reserve;

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

AND WHEREAS Section 56 of the *Property Assessment and Taxation By-law* authorizes the Nation to make certain permitted property taxation by-law expenditures out of property tax revenue without the requirement for any additional approval from Council;

AND WHEREAS subsection 55(3) of the *Property Assessment and Taxation By-law* requires that any expenditure from the property tax revenue which falls outside the list of permitted property taxation by-law expenditures contemplated in Section 56 of the *Property Assessment and Taxation By-law* shall be made under authority of a separate by-law;

AND WHEREAS it is desirable that a property tax expenditure by-law be enacted for the purpose, *inter alia*, of establishing procedures for any expenditures to be made out of the property tax revenue, from time to time, if such expenditure falls outside the list of permitted property taxation by-law expenditures contemplated in Section 56 of the *Property Assessment and Taxation By-law*;

NOW BE IT HEREBY RESOLVED that Council, at a duly convened meeting of a quorum of Council, without prejudice to, but rather in express affirmation of the Nation's right of self-government, hereby enacts the following by-law pursuant to the provisions of the *Indian Act* and, in particular, section 83(1) and (2) thereof, for the purpose of authorizing additional expenditures by the Nation of the Nation's property tax revenue.

**PART I**  
**SHORT TITLE**

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

## PART II INTERPRETATION

2. In this By-law including, without limiting the generality of the foregoing, in the recitals and in 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 council resolution” means a motion passed and approved by a majority of councillors at a duly convened meeting of Council at which a quorum is present;

“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 the boundaries of the Reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Nation or by Council on behalf of the Nation and used for community services or general government services including, without limiting the generality of the foregoing, Nation administration offices, Nation public works yards, cemeteries, cultural centers, daycare centers, group homes, libraries, archives, museums, art galleries, recreation centers, parks and playgrounds, together with any Reserve lands appurtenant or related 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 or on behalf of the Nation and of benefit to any residents of the Reserve (whether in common with any non-residents of the 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 Siksika Nation as elected by the Nation members from time to time in accordance with the *Indian Act* or pursuant to the custom of the Nation, as applicable, and being the “council of the band” within the meaning of subsection 2(1) of the *Indian Act*;

“First Nations Finance Authority” means First Nations Finance Authority established under the *First Nations Fiscal and Statistical Management Act*;

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

“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, or on behalf of, the Nation including, without limiting the generality of the foregoing, the operations of Council, the development, preparation, enforcement and administration of Council or Nation policies, by-laws, codes and programs, and the administration and operation of the service areas, departments, commissions, boards and other divisions and agencies of the Nation or of the Nation’s tribal administration;

“*Indian Act*” means the *Indian Act*, R.S.C. 1985, c.I-5 and the regulations enacted under that Act, all as amended from time to time;

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

“Nation” means the Siksika Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

“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 *Property Assessment and Taxation By-law* approved and passed by the Council on June 16, 2004 and approved by the Minister on November 15, 2004, 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, fiber-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 land 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 any and all lands, the legal title to which is vested in the name of Her Majesty the Queen in right of Canada or her successors, that have been set apart for the use and benefit of the Nation, and any lands that may otherwise be determined to be reserve lands of the Nation, whether those lands are designated lands, conditionally surrendered lands, special reserve lands or otherwise and, for greater certainty, includes the Siksika Indian Reserve No. 146;

“Tax Administrator” means the person appointed by Council from time to time as the Tax Administrator under the *Property Assessment and Taxation By-law*;

“this By-law” means the *Siksika Nation Property Tax Expenditure By-law* referred to in section 1, as amended from time to time;

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

### **PART III**

#### **AUTHORIZATION OF EXPENDITURES OF PROPERTY TAX REVENUE**

3.(1) This By-law authorizes the expenditure of property tax revenue by Council on behalf of the Nation 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 Nation on community works, community services, general government services, permitted property taxation by-law expenditures, public works and utility services.

### **PART IV**

#### **ANNUAL PROPERTY TAX EXPENDITURE BY-LAW**

4.(1) On or before March 31 in each fiscal year, the Tax Administrator shall prepare and table with Council a draft annual property tax expenditure by-law for

the then current fiscal year and a draft band council resolution approving the annual property tax expenditure by-law, and Council shall endeavor to consider such draft property tax expenditure by-law and band council resolution on or before April 30 of the same fiscal year.

(2) The annual property tax expenditure by-law shall include an annual property tax budget, which budget may be, but is not required to be, in the form of the draft 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 expenditure by-law that has been approved by band council resolution.

(4) For greater certainty:

(a) Council may at any time, and from time to time, amend any annual property tax expenditure by-law and any band council resolution approving the same; and

(b) nothing in this By-law shall have the effect of amending Section 56 of the *Property Assessment and Taxation By-law*, or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

(5) The annual property tax expenditure by-law may provide for a contingency amount which is greater than one (1) percent but less than ten (10) percent of the total annual expenditures made by the Nation out of property tax revenues.

(6) All contingency amounts designated in an annual property tax expenditure by-law may be expended as necessary, provided the expenditures fall within one or more of the categories listed on the draft budget attached as Schedule "A" to this By-law.

(7) Any remaining contingency amount or surplus property tax revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an approved annual property tax expenditure by-law shall be set aside by the Nation in a special surplus fund account or accounts maintained in the name of the Nation and shall be invested until required for such expenditure in a future fiscal year.

## **PART V**

### **PROPERTY TAX REVENUE ACCOUNTS**

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

## PART VI

### RESERVE FUNDS

6.(1) Council may by band council resolution establish one or more reserve funds for one or more of the following purposes:

- (a) capital infrastructure replacement, provided the purpose is supported by a capital development plan;
- (b) capital infrastructure improvement, provided the purpose is supported by a capital development plan; and
- (c) other purposes, provided those purposes are supported by a capital development plan, contingent liability plan, land management plan or long-term economic plan;

provided that any reserve fund established by Council must 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 thereon must be used only for the purpose(s) for which the reserve fund was established.

(3) All payments into a reserve fund and all expenditures from a reserve fund must be authorized by Council by band council resolution and under the authority of an annual property tax expenditure by-law.

(4) For capital purpose reserve funds, Council may:

- (a) under the authority of an annual property tax expenditure by-law, transfer moneys in a reserve fund to another reserve fund or account, provided all projects for which the reserve fund was established have been completed; and
- (b) by band council resolution, borrow money from a reserve fund where such money is not immediately required, provided that the Nation repays 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 Nation being used at the relevant time, no later than the time when the money is needed for the purposes of that reserve fund.

(5) For non-capital purpose reserve funds, Council may authorize the transfer or borrowing of reserve funds under the authority of an annual property tax expenditure by-law.

(6) Where moneys in a reserve fund are not immediately required, the Nation 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, from and after the date that the *First Nations Fiscal and Statistical Management Act* is adopted by and has legal application to the Nation, the First Nations Finance Authority;

- (d) investments guaranteed by a chartered bank; or
- (c) deposits in a savings institution, or non-equity or membership shares of a credit union.

## **PART VII**

### **ADMINISTRATION AND ENFORCEMENT**

7. The Tax Administrator shall administer this By-law.

## **PART VIII**

### **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.

## **PART IX**

### **MISCELLANEOUS**

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

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

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

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

## **PART X**

### **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 of Council held on February [10], 2009.

[Leroy Good Eagle]

Chief Leroy Good Eagle

[Kendall Panther Bone]

Councillor Kendall Panther Bone

[Reynold Medicine Traveller]

Councillor Reynold Medicine Traveller

[Lena Running Rabbit]

Councillor Lena Running Rabbit

[Carlton Big Snake]

Councillor Carlton Big Snake



<hr/> <p>Councillor Hector Winnipeg</p>	<hr/> <p>[Roy Bear Chief]</p> <hr/> <p>Councillor Roy Bear Chief</p>
<hr/> <p>[Charles (Vincent) Yellow Old Woman]</p> <hr/> <p>Councillor Charles (Vincent) Yellow Old Woman</p>	<hr/> <p>[Morris Running Rabbit]</p> <hr/> <p>Councillor Morris Running Rabbit</p>
<hr/> <p>[Barry Yellowfly]</p> <hr/> <p>Councillor Barry Yellowfly</p>	<hr/> <p>Councillor Scotty Many Guns</p>
<hr/> <p>[Herman Yellow Old Woman]</p> <hr/> <p>Councillor Herman Yellow Old Woman</p>	<hr/> <p>Councillor Ruth Scalplock-Melting Tallow</p>

**SCHEDULE "A"**  
**ANNUAL PROPERTY TAX BUDGET**

**REVENUES**

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$1,383,432.97
Surplus Property Tax Revenue carried over from previous Fiscal Years	<b>\$ 664,717.44</b>
Deficit Property Tax Revenue carried over from previous Fiscal Years	\$
Reserve Fund Revenues*	\$
[*list each reserve fund and the amount taken out of fund to be expended in budget year]	
<b>TOTAL REVENUES</b>	<b>\$2,048,150.41</b>

**EXPENDITURES**

1. General Government Services	\$ 300,000.00
(a) Executive and Legislative	
(b) General Administrative	
(c) Other General Government Services	
2. Protective Services	\$ 10,000.00
(a) Policing	
(b) Firefighting	
(c) Regulatory Measures	
(d) Other Protective Services	
3. Transportation	\$ 10,000.00
(a) Roads and Streets	
(b) Snow and Ice Removal	
(c) Parking	
(d) Public Transit	
(e) Other Transportation	
4. Recreational and Cultural Services	\$ 350,000.00
(a) Recreation	
(b) Culture	
(c) Other Recreation and Culture Services	

5.	Community Development	\$ 350,000.00
	(a) Education	
	(b) Housing	
	(c) Planning and Zoning	
	(d) Community Planning	
	(e) Economic Development Program	
	(f) Heritage Protection	
	(g) Agriculture Development	
	(h) Urban Renewal	
	(i) Beautification	
	(j) Land Rehabilitation	
	(k) Tourism Development	
	(l) Tourism Information	
	(m) Other Regional Planning and Development	
6.	Environmental Health Services	\$ 6,944.55
	(a) Water Purification and Supply	
	(b) Sewage Collection and Disposal	
	(c) Garbage Waste Collection and Disposal	
	(d) Other Environmental Health Services	
7.	Fiscal Services	\$ 350,000.00
	(a) Interest Payments to the First Nations Finance Authority	
	(b) Debt Payments to the First Nations Finance Authority	
	(c) Other Payments to the First Nations Finance Authority	
	(d) Other Interest Payments	
	(e) Other Debt Charges	
	(f) Other Fiscal Services	
	(g) Debenture Payments	
8.	Other Services	\$ 664,717.44
	(a) Health	
	(b) Social Programs and Assistance	
	(c) Agriculture	
	(d) Tourism	

- (e) Trade and Industry
- (f) Other Services
- 9. Taxes Collected for Other Governments
- 10. Grants
  - (a) Home owner grant equivalents
  - (b) Other grants\*

[\*list each grant category and total amount granted]

11. Contingency Amounts

12. Payments into reserve funds\*

[\*list each fund and amount to be transferred into the reserve fund in budget year]

<b>CONTINGENCY FUND</b>	<b>\$ 6,488.42</b>
<b>TOTAL EXPENDITURES</b>	<b>\$2,048,150.41</b>

**SIKSIKA NATION  
TAX RATES BY-LAW 2009**

[Effective February 8, 2010]

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 Siksika Nation enacted the *Siksika Nation Property Assessment and Taxation By-law* on June 16, 2004;

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

1. This by-law may be cited for all purposes as the *Siksika Nation Tax Rates By-law 2009*.

2. Pursuant to Section 11 of the *Siksika Nation Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property shall be:

- |                                 |        |
|---------------------------------|--------|
| (a) for non-residential         | 1.48%  |
| (b) for machinery and equipment | 0.87%. |

3. This by-law shall be deemed to have effect as of May 1st, 2009.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting of Council held on   [May 6th]  , 2009, with effect as of May 1st, 2009.

\_\_\_\_\_  
Chief Leroy Good Eagle

\_\_\_\_\_  
[Kendall Panther Bone]  
Councillor Kendall Panther Bone

\_\_\_\_\_  
[Reynold Medicine Traveller]  
Councillor Reynold Medicine Traveller

\_\_\_\_\_  
Councillor Lena Running Rabbit

\_\_\_\_\_  
[Carlton Big Snake]  
Councillor Carlton Big Snake

\_\_\_\_\_  
[Hector Winnipeg]  
Councillor Hector Winnipeg

\_\_\_\_\_  
Councillor Roy Bear Chief

\_\_\_\_\_  
[Charles (Vincent) Yellow Old Woman]  
Councillor Charles (Vincent) Yellow  
Old Woman

\_\_\_\_\_  
[Morris Running Rabbit]  
Councillor Morris Running Rabbit

<hr/>	<hr/>
Councillor Barry Yellowfly	[Scotty Many Guns] Councillor Scotty Many Guns
<hr/>	<hr/>
[Herman Yellow Old Woman] Councillor Herman Yellow Old Woman	[Ruth Scalplock-Melting Tallow] Councillor Ruth Scalplock-Melting Tallow

**BOOTHROYD INDIAN BAND  
TAXATION RATES BY-LAW 2009**

[Effective November 16, 2009]

**SCHEDULE “A”**

The Council for the Boothroyd Indian Band hereby adopts the following taxation rates for the 2009 taxation year as prescribed in the *Boothroyd Indian Band Taxation By-law* and the *Property Assessment and Taxation (Railway Right-of-Way) Regulations, SOR/2001-493* as published in the *Canada Gazette*, Part II, Vol. 135, No. 24, November 21, 2001.65.

Column 1	Classes of Property	Tax Rate
Class 1:	Residential	9.2394
Class 2:	Utilities	40.0001
Class 3:	Unmanaged Forest Land	6.2198
Class 4:	Major Industry	32.1644
Class 5:	Light Industry	30.3719
Class 6:	Business and Other	24.7142
Class 7:	Manage Forest Land	20.5951
Class 8:	Recreation/Non-profit Organization	10.7698
Class 9:	Farm	13.4298
Class 10:	Railway Right-of-Way	0.0000
Class 10:	Railway Right of Way-Business	24.1252

APPROVED AND PASSED at a duly convened meeting of the Council of the Boothroyd Indian Band held at the Boothroyd Indian Band Administration Office, Boston Bar, British Columbia, this [18] day of [Aug.], 2009.

A quorum of Band Council consists of 3 Councillors.

[Phillip Campbell]

\_\_\_\_\_  
Chief Phillip Campbell

[Lawrence Campbell]

\_\_\_\_\_  
Councillor Lawrence Campbell

[Thomas Andrew]

\_\_\_\_\_  
Councillor Thomas Andrew

**SKUPPAH INDIAN BAND  
RATES BY-LAW 2009**

[Effective December 18, 2009]

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

AND WHEREAS the Council of the Skuppah Indian Band enacted the *Skuppah Indian Band Taxation By-law* on December 5, 1991;

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

1. This by-law may be cited for all purposes as the *Skuppah Indian Band 2009 Rates By-law*.

2. Pursuant to Section 24(5) of the *Skuppah Indian Band Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2009 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 15th day of July, 2009.

A quorum for the Skuppah Indian Band Council is one (1).

[Doug McIntyre]

\_\_\_\_\_  
Doug McIntyre  
Chief, Skuppah Indian Band



**SCHEDULE “A”****Skuppah Indian Band  
Prescribed Tax Rates  
For the Taxation Year 2009**

The Council of the Skuppah Indian Band hereby adopts the following taxation rates for the 2009 taxation year for the following classes of property.

Class of Property	Tax Rate
Class 10-Railway Right-of-Way	20.14421

\*Note – the rate established for this particular class of property is set as required pursuant to and in accordance with the *Property Assessment and Taxation (Railway Right of Way) Regulations*, SOR/2001-493 as published in the *Canada Gazette* Part II, Vol 135, No. 24, November 21, 2001.

**SKUPPAH INDIAN BAND**  
**PROPERTY TAXATION EXPENDITURE BY-LAW**  
**BY-LAW NO. TX-2009-01**

[Effective December 18, 2009]

WHEREAS the *Skuppah Indian Band 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 *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 67 of the *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 67 of the *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 Skuppah Indian Band;

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

“community works” includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving,

repairing, maintaining and operating buildings, works and facilities (other than public works), located within Reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and used for community services or general government services, including, without limiting the generality of the foregoing, Band administration offices, Band public works yards, cemeteries, longhouses, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with Reserve lands appurtenant thereto;

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

“Council” means the Council of the Skuppah 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 67 of the *Taxation By-law*;

“property taxation by-law” means the *Skuppah Indian Band Taxation By-law* passed by the Council on December 5, 1991, and approved by the Minister of Indian Affairs and Northern Development on March 9, 1991 and as amended from time to time;

“property tax revenue” includes all taxes and other moneys raised under the *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 *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 May 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 67 of the *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 [1] day of [Nov.], 20 [09], at [Skuppah], in the Province of [B.C.].

A quorum of Council consists of One (1) members of Council.

[Doug McIntyre]

Chief Doug McIntyre

**SCHEDULE "A"****2009 ANNUAL PROPERTY TAX BUDGET****REVENUES**

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$10,559.65
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$

<b>TOTAL REVENUES</b>	<b>\$10,559.65</b>
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**EXPENDITURES**

Community Development	\$
Environmental Health Services	\$
Fiscal Services	\$
General Government Services	\$
Protective Services	\$ 9,132.20
Recreation and Cultural Services	\$
Taxes for Other Governments (BCAA)	\$ 1,427.45
Transportation	\$
Utility Services	\$
Other Expenditures	
- Permitted <i>Property Taxation By-law</i> <i>Expenditures</i>	\$
- Municipal Service Agreements	\$

<b>TOTAL EXPENDITURES</b>	<b>\$10,559.65</b>
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<b>BALANCE</b>	<b>\$ 0.00</b>
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**SNUNEYMUXW FIRST NATION**  
**RATES BY-LAW 2009**  
**BY-LAW NO. 2009-1**

[Effective February 8, 2010]

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 or ancillary to such purpose;

AND WHEREAS the Council of the Snuneymuxw First Nation enacted both the *Nanaimo Indian Band Assessment By-law* and the *Nanaimo Indian Band Taxation By-law* on September 23, 1992, each of which received Minister's approval on January 23, 1993;

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

**1.** This by-law may be cited for all purposes as the *Snuneymuxw First Nation Taxation Rates By-law 2009*.

**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 *2009 Taxation Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 12th day of November, 2009.

[Douglas White]

\_\_\_\_\_  
Acting Chief Douglas White

[Darren Good]

\_\_\_\_\_  
Councillor Darren Good

[John Wesley]

\_\_\_\_\_  
Councillor John Wesley

[Sandra Penn]

\_\_\_\_\_  
Councillor Sandra Penn

\_\_\_\_\_  
Councillor Eric Wesley

[William Yoachim]

\_\_\_\_\_  
Councillor William Yoachim

\_\_\_\_\_  
Councillor Sandra Good

[Geraldine Manson]

\_\_\_\_\_  
Councillor Geraldine Manson

[Jeffrey Thomas]

\_\_\_\_\_  
Councillor Jeffrey Thomas

[Michael Wyse]

\_\_\_\_\_  
Councillor Michael Wyse



**SCHEDULE “A”**

The Council of Snuneymuxw First Nation hereby adopts the following taxation rate for the 2009 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
<p>Class of Property as prescribed under Schedule II and section 152 and 156 of the <i>Snuneymuxw First Nations Property Assessment and Taxation By-law</i>.</p>	<p>Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the <i>Snuneymuxw First Nation Property Assessment and Taxation By-law</i>.</p>
Class	Rate
01 Residential	11.36
02 Utilities	67.31
03 Unmanaged Forest Land	0.00
04 Major Industry	55.67
05 Light Industry	31.90
06 Business and Other	32.75
07 Managed Forest Land	11.67
08 Recreation/Non-Profit Organization	16.16
09 Farm	8.16

**T'IT'Q'ET FIRST NATION  
RATES BY-LAW 2009**

[Effective February 8, 2010]

**SCHEDULE "A"**

The council of the T'it'q'et First Nation hereby adopts the following taxation rates for the 2009 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of property as prescribed under Schedule 11 and Section 3 of the <i>T'it'q'et First Nation Taxation By-law</i> .	Rate of tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with the <i>T'it'q'et First Nation Assessment By-law</i> .
Class 1 - Residential	12.45
Class 2 - Utilities	43.00
Class 4 - Major Industry	33.18
Class 6 - Business and Other	26.00

APPROVED AND PASSED at a duly convened meeting of the council of T'it'q'et held at T'it'q'et Administration Office, Lillooet, British Columbia, this August 10, 2009.

A quorum of Chief and Council consists of 4 councillors.

[W. Machell]

\_\_\_\_\_  
Chief W. Machell

[D. Billy]

\_\_\_\_\_  
Councilor D. Billy

[Y. Scotchman]

\_\_\_\_\_  
Councilor Y. Scotchman

[Megan Thorne]

\_\_\_\_\_  
Councilor M. Thorne

[M. Napoleon]

\_\_\_\_\_  
Councilor M. Napoleon

[K. Whitney]

\_\_\_\_\_  
Councilor K. Whitney

**TS'KW'AYLAXW FIRST NATION\*** or Indian Band

**PROPERTY TAX EXPENDITURE BY-LAW**

**BY-LAW NO. 2009-10-001**

[Effective December 18, 2009]

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

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

AND WHEREAS section 67(4) 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;

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

**SHORT TITLE**

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

**INTERPRETATION**

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

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

“Band” means the Ts'kw'aylaxw First Nation;

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

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\* or First Nation

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

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

“Council” means the Council of the Ts’kw’aylaxw First Nation within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;

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

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

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

“permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under subsection 67(4) of the *Property Taxation By-law*;

“*Property Assessment By-law*” means the Ts’kw’aylaxw (Pavilion) First Nation *Assessment By-law* approved and passed by the Council on the 29th day of March, 1994 and approved by the Minister on the 25th day of May, 1994, as amended from time to time;

“*Property Taxation By-law*” means the Ts’kw’aylaxw (Pavilion) First Nation *Taxation By-law* approved and passed by the Council on the 29th day of

March, 1994 and approved by the Minister on the 25th day of May, 1994, as amended from time to time;

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

“public works” includes

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

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

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

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

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

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

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

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

together with Reserve lands appurtenant thereto;

(b) remediating environmentally contaminated Reserve lands; and

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

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

“Surveyor of Taxes” means the Surveyor of Taxes appointed by Council under the *Ts'kw'aylaxw (Pavilion) Property Taxation By-law*;

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

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

### **AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE**

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

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

### **ANNUAL PROPERTY TAX BUDGET**

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

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

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

(4) For greater certainty

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

(b) Nothing in this By-law shall have the effect of amending section 67(4) of the *Property 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**

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 [16] day of [November] , 20[09] .

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

[Desmond Peters Jr.]

Chief Desmond Peters Jr.

[Shirley Aleck]

Councillor Shirley Aleck

[Matilda Fenton]

Councillor Matilda Fenton

[Dolores McDonald]

Councillor Dolores McDonald

[Dennis Ned]

Councillor Dennis Ned

**SCHEDULE A - ANNUAL BUDGET****Ts'kw'aylaxw First Nation**

General Government Expenditures		
General Administration		\$29,569.63
Legal Fees		\$5,000.00
Tax Appeals		\$5,000.00
Transportation		
Roads and Streets		\$2,500.00
Snow and Ice Removal		\$2,000.00
Community Development		
Community Planning		\$5,000.00
Beautification		\$5,000.00
Capital Equipment Purchases		\$10,000.00
Fiscal Services		
Other Fiscal Services		\$500.00
Other Services		
Government Services - Council		\$7,000.00
Annual Spirit of the Mountain Gathering		\$5,000.00
Sub-Total Budget	\$76,569.63	
Contingency	\$5,000.00	
HOG/ADG	\$0.00	
Special Tax Expense	\$0.00	
<b>Total Budget</b>	<b>\$81,569.63</b>	
Property Tax Revenue	\$81,569.63	
Other Revenue	\$0.00	
Special Tax Revenue	\$0.00	
<b>Total Revenue</b>	<b>\$81,569.63</b>	
Balance	<b>\$0.00</b>	



**TS'KW'AYLAXW FIRST NATION  
RATES BY-LAW 2009-T01**

[Effective December 18, 2009]

**SCHEDULE "A"**

Prescribed Tax Rates  
For The Taxation Year 2009

The Council of Ts'kw'aylaxw First Nation hereby adopts the following taxation rates for the 2009 taxation year for the following classes of property.

CLASS OF PROPERTY	TAX RATE
1. Residential	10.4648
2. Utility	32.8500
3. Unmanaged Forest	00.0000
4. Major Industry	29.8258
5. Light Industry	25.5257
6. Business/Other	21.0717
7. Managed Forest	00.0000
8. Recreation/Non-Profit	9.5424
9. Farm	12.2415

BE IT KNOWN that this By-law entitled the *Rates By-law* which forms part of the *Taxation By-law* passed by Chief and Council and approved by the Minister May 25, 1994, that being a By-law to establish a By-law system on the reserve lands of Ts'kw'aylaxw First Nation for the fair and equitable taxation for local purposes of Land, or Interests in Land including the rights to occupy, possess or use lands within the boundaries of the reserve is hereby enacted as *By-law 2009-T01* by the Chief and Council of Ts'kw'aylaxw First Nation.

APPROVED AND PASSED at a duly convened meeting of Ts'kw'aylaxw First Nation held at the Ts'kw'aylaxw First Nation Administration office, Pavilion, British Columbia, this [17th] day of July 2009.

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

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

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Chief Desmond Peters Jr.

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[Dolores McDonald]  
Councillor Dolores McDonald

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[Matilda Fenton]  
Councillor Matilda Fenton

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[Dennis Ned]  
Councillor Dennis Ned

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[Shirley Aleck]  
Councillor Shirley Aleck

**UPPER SIMILKAMEEN INDIAN BAND**  
**2009 RATES BY-LAW**  
**BY-LAW NO. 09-01**

[Effective February 8, 2010]

**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 Property Assessment and Taxation By-law* on December 13, 2002;

**NOW BE IT RESOLVED:**

That the following by-law be and is hereby enacted pursuant to the provision of the *Indian Act* and in particular Section 83(1)(a) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited as the *Upper Similkameen Indian Band 2009 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 *2009 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 16th day of August, 2009.

A quorum of the Upper Similkameen Indian Band Council consists of 2 Members of Council.

[Richard Holmes]

\_\_\_\_\_  
Chief Richard Holmes

[Carmelletta Holmes]

\_\_\_\_\_  
Councillor Carmelletta Holmes

\_\_\_\_\_  
Councillor Mason Squakin

**SCHEDULE “A”**

The Council of the Upper Similkameen Indian Band hereby adopts the following Taxation Rates for the 2009 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	5.6062	4.4612	4.9706	4.8746
Class-2 Utilities	28.0728	24.0653	24.8887	24.5527
Class-3 Supported Housing	2.5254	1.3804	1.8818	1.7858
Class-4 Major Industry	20.5779	16.6849	17.4848	17.1584
Class-5 Light Industry	18.7854	14.8924	15.6923	15.3659
Class-6 Business & Other	16.3651	13.5598	14.1362	13.9010
Class-7 Managed Forest Land	10.3717	6.9367	7.6425	7.3545
Class-8 Recreational/Non-Profit	7.362	6.2170	6.4523	6.3563
Class-9 Farm	10.022	8.8770	9.1123	9.0163

**WESTBANK FIRST NATION**  
**IR#09 SIDEWALK DEVELOPMENT PROJECT**  
**CAPITAL EXPENDITURE BY-LAW NO. 09-TX-05**

[Effective November 16, 2009]

To authorize the expenditure of a maximum of Four Hundred and Eighty Thousand Dollars (\$480,000.00) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of constructing the Sidewalk Development Project Phase I & II 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 Sidewalk Development Project Phase I & II.

E. Westbank First Nation has estimated the total cost of construction of the IR #9 Sidewalk Development Project Phase I & II to be not more than \$480,000 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 *I.R. #9 Sidewalk Development Project Phase I & II Capital Expenditure By-law No. 09-TX-05*.

**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 #9 Sidewalk Development Project I & II as summarized in schedule "A" to this by-law.

3. Westbank First Nation hereby approves the expenditure of not more than Four Hundred Eighty Thousand (\$480,000.00) Dollars from the Cumulative Fund

for the purposes of designing and constructing the IR #9 Sidewalk Development Project Phase I & II (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 #9 Sidewalk Development Project Phase I & II.

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 #9 Sidewalk Development Project Phase I & II.

6. Any of the Project Funds not expended on the IR #9 Sidewalk Development Project Phase I & II or incidental costs related thereto, will be reimbursed to and deposited in the Cumulative Fund upon completion of the IR #9 Sidewalk Development Project Phase I & II.

#### 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 #9 Sidewalk Development Project Phase I & II WFN By-law No. 09-TX-05* 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 8th day of September 2009.

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 21st day of September 2009.

[Robert Louie]

Chief Robert Louie

[Larry Derrickson]

Councillor Larry Derrickson

[Mike De Guevara]

Councillor Mike De Guevara

[Brian Eli]

Councillor Brian Eli

Councillor Loretta Swite

**SCHEDULE “A”**

IR #9 Sidewalk Development Project Phase I & II

ITEM Phases I & II	WFN (LGS) LOCAL GOVERNMENT SERVICES	YEAR OF EXPENDITURE
Stage I - planning	\$ 20,000.00	2009
Stage II - detail design	\$ 30,000.00	
Stage III - land acquisition		
Stage IV - construction	\$430,000.00	
TOTAL	\$480,000.00	

**WESTBANK FIRST NATION**  
**PROPERTY TAXATION AMENDMENT BY-LAW 09-TX-04**

[Effective December 18, 2009]

**WHEREAS:**

The Council of the Westbank First Nation deems it advisable and in the best interests of the Westbank First Nation to continue to engage in the taxation for local purposes of land, or interests in land, in the reserve lands of the Westbank First Nation, including rights to occupy, possess or use land in the reserve lands of the Westbank First Nation;

**NOW BE IT HEREBY RESOLVED:**

That the *Property Taxation Amendment By-law 09-TX-04* be and is hereby enacted for the purpose of continuing assessment and taxation for local government purposes of land, in the reserve, including rights to occupy, possess or use land in the reserve, pursuant to the provisions of the *Indian Act* and in particular pursuant to the provisions of subsection 83(1) of the *Indian Act*, and pursuant to the inherent right of self government,

And,

That upon approval by the Minister of Indian and Northern Affairs, the *Property Taxation Amendment By-law 09-TX-04* shall come into full force and effect.

**1.** This *Property Taxation Amendment By-law* amends the *Westbank First Nation Property Taxation By-law 95-TX-08*.

**2.** The following hereby added to subsection 14.(1): of the *Westbank First Nation Property Taxation By-law 95-TX-08*

“h) if, and for howsoever long as, council by band council resolution may approve, the property of a municipality that is:

(i) maintained or operated as a park or recreation ground or for athletic or recreational purposes by the municipality; or

(ii) is utilized for the purposes of providing sanitary sewer services through sanitary sewer lines,

j) if, and for howsoever long as, council by band council resolution may approve 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; provided that the land is registered in the name of:

(i) the religious organization using the building,

(ii) trustees for the use of that organization, or



- (iii) a religious organization granting the lease of the building and land to be used solely for public worship,
- k) if, and for howsoever long as, council by band council resolution may approve a building used or occupied by a non-profit organization that provides emergency services such as fire protection, or police protection, and the land on which the building stands,
- l) if, and for howsoever long as, council by band council resolution may approve a building used solely as a hospital or seniors' home and not operated for profit, and the land on which the building stands,
- m) if, and for howsoever long as, council by band council resolution may approve a building used solely by a registered not for profit society or a fully registered charity, and the land on which the building stands.”

**EFFECTIVE**

This By-law comes into full force and effect upon approval by the Minister of Indian and Northern Affairs.

BE IT HEREBY RESOLVED AND AGREED: that this By-law entitled *Westbank First Nation Property Taxation Amendment By-law 09-TX-04* is hereby:

Read for the first time by Council of Westbank First Nation at a duly convened meeting held on the 11th day of August 2009.

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 24th day of August 2009.

[Robert Louie]

Chief Robert Louie

[Larry Derrickson]

Councillor Larry Derrickson

[Absent from Meeting]

Councillor Mike De Guevara

[Absent from Meeting]

Councillor Brian Eli

[Loretta Swite]

Councillor Loretta Swite



## **Tables**

- **Table of First Nation Laws, By-laws, and Codes**
- **Table of Standards and Procedures**



### 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. 14:1.75).

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*.

<b>Title</b>	<b>Effective date</b>	<b>F. N. Gaz.</b>	<b>Amendments</b>
<b>ALBERTA</b>			
<b>ALEXANDER FIRST NATION</b>			
Annual Expenditure Law, 2008 .....	June 20/08	12:2.201	
Annual Expenditure Law, 2009 .....	May 30/09	13:3.1515	
Annual Rates Law, 2008 .....	June 20/08	12:2.207	
Annual Rates Law, 2009 .....	May 30/09	13:3.1521	
Property Assessment and Taxation By-law .....	Nov 7/02	7:2.401	
2003 Tax Rates By-law .....	May 25/03	8:1.1	
2004 Tax Rates By-law .....	May 10/04	8:2.277	
2005 Tax Rates By-law .....	July 22/05	10:1.1	
2006 Tax Rates By-law .....	May 31/06	10:2.535	
Tax Rates By-law 2007 .....	June 25/07	11:2.249	
<b>ALEXIS FIRST NATION see also ALEXIS NAKOTA SIOUX NATION</b>			
Property Tax By-law .....	Feb 28/00	4:2.117	
2000 Tax Rates By-law .....	Sept 21/00	5:1.1	
2001 Tax Rates By-law .....	May 3/00	5:2.153	
2002 Tax Rates By-law .....	June 3/02	6:2.331	
2003 Tax Rates By-law .....	May 13/03	8:1.2	
2004 Tax Rates By-law .....	May 10/04	8:2.278	
<b>ALEXIS NAKOTA SIOUX NATION see also ALEXIS FIRST NATION</b>			
2005 Tax Rates By-law .....	June 8/05	9:2.309	
2006 Tax Rates By-law .....	May 31/06	10:2.536	
Tax Rates By-law 2007 .....	Aug 7/07	11:2.250	
Tax Rates By-law 2008 .....	Nov 12/08	13:1.507	
Tax Rates By-law 2009 .....	Feb 8/10	14:1.83	

<b>Title</b>	<b>Effective date</b>	<b>F. N. Gaz.</b>	<b>Amendments</b>
ALBERTA (continued)			
ALEXIS NAKOTA SIOUX NATION see also ALEXIS FIRST NATION (continued)			
Taxation Expenditure By-law.....	Feb 8/10	14:1.84	
Trust Revenue Account By-law .....	April 11/06	10:2.538	
ATHABASCA CHIPEWYAN FIRST NATION			
Settlement Trust Revenue Account By-law .....	Oct 10/08	13:1.508	
BIGSTONE CREE FIRST NATION			
Business Licensing By-law .....	Feb 24/04	8:2.280	
Property Assessment and Taxation By-law .....	May 25/04	8:2.291	
2004 Tax Rates By-law .....	Dec 2/04	9:1.1	
2005 Tax Rates By-law .....	July 6/05	10:1.2	
2006 Tax Rates By-law .....	May 15/06	10:2.541	
Tax Rates By-law 2007 .....	June 4/07	11:2.252	
Tax Rates By-law 2008 .....	Nov 17/08	13:1.511	
Tax Rates By-law 2009 .....	Oct 27/09	13:4.2487	
DENE THA' FIRST NATION			
Property Assessment and Taxation By-law .....	Feb 28/00	4:2.150	
2006 Property Tax Rates By-law.....	Dec 7/06	11:2.253	
2000 Tax Rates By-law .....	Dec 13/00	5:2.154	
2003 Tax Rates By-law .....	May 5/04	8:2.323	
Tax Rates By-law 2009 .....	Dec 18/09	14:1.90	
DUNCAN'S FIRST NATION			
Financial Administration By-law 2001 .....	July 24/01	6:1.1	
ENOCH CREE NATION			
(1996) Budget By-law .....	Oct 20/97	2:2.376	

<b>Title</b>	<b>Effective date</b>	<b>F. N. Gaz.</b>	<b>Amendments</b>
ALBERTA (continued)			
ENOCH CREE NATION (continued)			
Project Fire Services By-law .....	Dec 31/04	9:2.311	
FORT MCKAY FIRST NATION			
Property Assessment and Taxation By-law .....	Feb 8/10	14:1.91	
Settlement Revenue Account By-law .....	Feb 24/04	8:2.324	
Tax Rates By-law 2009 .....	Feb 8/10	14:1.154	
LITTLE RED RIVER CREE NATION			
Business Licensing By-law No. 0002 Respecting the Licensing of Member Businesses, Callings, Trades and Occupations in the Nation .....	Apr 28/98	3:1.1	
By-law No. 0003 Respecting Airport Landing Taxes .....	Apr 28/98	3:1.13	
LOON RIVER FIRST NATION			
Property Assessment and Taxation By-law .....	Jan 16/08	12:2.649	
Tax Rates By-law 2007 .....	Jan 16/08	12:2.678	
Tax Rates By-law 2009 .....	Oct 19/09	13:4.2488	
MIKISEW CREE FIRST NATION			
Amendment Property Tax Expenditure By-law .....	July 20/98	3:1.17	
Financial Administration By-law .....	Sept 10/97	2:1.1	
Property Assessment and Taxation Amending By-law No. 8 1997 .....	Sept 10/97	2:1.63	



Title	Effective date	F. N. Gaz.	Amendments
<b>ALBERTA (continued)</b>			
<b>MIKISEW CREE FIRST NATION (continued)</b>			
Property Assessment and Taxation By-law .....	Sept 10/97	2:1.12	<b>ss.12, 15, 19, 24(1), 46(1), 49</b> by Property Assessment and Taxation Amending By-law No. 8 1997 (2:1.63) <b>repealed</b> by Amendment Property Tax Expenditure By-law (3:1.17)
Property Tax Expenditure By-law .....	Feb 20/98	2:2.377	
1997 Rates By-law .....	Oct 20/97	2:1.66	
1998 Rates By-law .....	May 27/98	2:2.383	
2001 Tax Rates By-law .....	May 3/01	5:2.156	
2002 Tax Rates By-law .....	June 3/02	6:2.333	
2003 Tax Rates By-law .....	May 13/03	7:2.453	
Tax Rates By-law 2008 .....	June 26/08	13:1.512	
Tax Rates By-law 2009 .....	July 6/09	13:3.1955	
<b>O'CHIESE FIRST NATION</b>			
Property Assessment and Taxation By-law .....	Feb 23/99	3:2.211	
1999 Tax Rates By-law .....	Dec 8/99	4:2.202	
2000 Tax Rates By-law .....	Sept 21/00	5:1.2	
2001 Tax Rates By-law .....	June 15/01	5:2.157	
2002 Tax Rates By-law .....	Oct 10/02	7:2.455	
2003 Tax Rates By-law .....	Sept 30/03	8:1.3	
2005 Tax Rates By-law .....	Oct 31/05	10:1.3	
2006 Tax Rates By-law .....	Nov 16/06	11:1.1	
<b>PAUL FIRST NATION</b>			
2009 Resolution Tax Rates By-law .....	Feb 8/10	14:1.155	

<b>Title</b>	<b>Effective date</b>	<b>F. N. Gaz.</b>	<b>Amendments</b>
ALBERTA (continued)			
PIIKANI NATION			
Settlement Revenue Account By-law .....	Nov 5/02	7:1.1	
SIKSIKA NATION			
Property Assessment and Taxation By-law .....	Nov 15/04	9:1.2	
Property Tax Expenditure By-law .....	Feb 8/10	14:1.156	
Revenue Account By-law .....	Dec 10/03	8:2.327	
2005 Tax Rates By-law .....	June 8/05	9:2.318	
2006 Tax Rates By-law .....	May 31/06	11:2.254	
Tax Rates By-law 2007 .....	Aug 7/07	11:2.255	
Tax Rates By-law 2009 .....	Feb 8/10	14:1.167	
STONEY FIRST NATION			
2000 Tax Rates By-law .....	July 6/00	4:2.203	
2001 Tax Rates By-law .....	May 19/01	5:2.158	
2002 Tax Rates By-law .....	May 29/02	6:2.335	
2003 Tax Rates By-law .....	May 13/03	8:1.5	
2004 Tax Rates By-law .....	May 25/04	8:2.337	
2005 Tax Rates By-law .....	May 31/05	9:2.320	
2006 Tax Rates By-law .....	Aug 1/06	11:1.3	
Tax Rates By-law 2007 .....	Aug 7/07	11:2.256	
Tax Rates By-law 2008 .....	Sept 4/08	13:1.514	
STURGEON LAKE CREE NATION			
2007 Tax Rates By-law .....	June 4/07	11:2.258	

<b>Title</b>	<b>Effective date</b>	<b>F. N. Gaz.</b>	<b>Amendments</b>
ALBERTA (continued)			
WHITEFISH LAKE FIRST NATION			
Property Tax By-law .....	Feb 23/99	3:2.263	ss.5.2, 7.3.1, 8.1, 12.1 by Property Tax By-law Amendment (4:1.2)
Property Tax By-law Amendment .....	Sept 2/99	4:1.2	
1999 Tax Rates By-law .....	Sept 2/99	4:1.1	
2001 Tax Rates By-law .....	Oct 1/01	6:1.15	
BRITISH COLUMBIA			
ADAMS LAKE INDIAN BAND			
Annual Expenditure Law, 2008 .....	July 10/08	12:2.210	
Annual Expenditure Law, 2009 .....	June 26/09	13:4.2117	
Annual Rates Law, 2008 .....	July 10/08	12:2.217	
Annual Rates Law, 2009 .....	June 26/09	13:4.2122	
Financial Management By-law 2000-1 .....	May 5/01	5:2.160	
1997 Rates By-law .....	May 23/97	2:1.70	
1998 Rates By-law .....	July 2/98	3:1.23	
1999 Rates By-law .....	May 31/99	3:2.296	
2000 Rates By-law .....	June 25/00	4:2.205	
2001 Rates By-law .....	July 13/01	6:1.16	
2002 Rates By-law .....	Aug 5/02	7:1.4	
2003 Rates By-law .....	July 14/03	8:1.7	
2004 Rates By-law .....	June 18/04	8:2.339	
2005 Rates By-law .....	July 6/05	10:1.4	
Rates By-law 2006 .....	May 31/06	10:2.542	
Rates By-law 2007 .....	July 10/07	11:2.259	

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<b>BRITISH COLUMBIA (continued)</b>			
AKISQNUK FIRST NATION see also COLUMBIA LAKE INDIAN BAND			
Annual Expenditure Law, 2008 .....	May 30/08	12:2.220	
Annual Expenditure Law, 2009 .....	May 30/09	13:3.1524	
Annual Rates Law, 2008 .....	May 30/08	12:2.225	
Annual Rates Law, 2009 .....	May 30/09	13:3.1529	
Property Assessment Law, 2008 .....	Sept 18/08	13:1.3	
Property Taxation Law, 2008 .....	Sept 18/08	13:1.40	
Property Tax Expenditure By-law .....	June 4/07	11:2.261	
2004 Rates By-law .....	May 5/04	8:2.341	
2005 Rates By-law .....	Dec 16/05	10:2.544	
Rates By-law 2006 .....	Dec 7/06	11:1.5	
Rates By-law 2007 .....	June 4/07	11:2.267	
<b>ASHCROFT INDIAN BAND</b>			
1996 Property Rates By-law .....	Jan 15/97	2:1.72	
1997 Property Rates By-law .....	Feb 3/98	2:2.384	
1998 Property Rates By-law .....	Dec 8/98	3:1.25	
2003 Property Rates By-law .....	Sept 15/03	8:1.9	
2004 Property Rates By-law .....	June 18/04	8:2.343	
2005 Property Rates By-law .....	July 22/05	10:1.6	
Property Rates By-law 2006 .....	June 16/06	10:2.546	
<b>BLUEBERRY RIVER FIRST NATION</b>			
Financial Administration By-law .....	Jan 14/03	7:2.456	
<b>BONAPARTE INDIAN BAND</b>			
Annual Tax Rates By-law No. 5 (1997) .....	July 29/97	2:1.74	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>BONAPARTE INDIAN BAND (continued)</b>			
Annual Tax Rates By-law No. 6, 1999 .....	June 28/99	3:2.298	
Annual Tax Rates By-law No. 7, 2000 .....	July 27/00	5:2.175	
Annual Tax Rates By-law No. 8, 2001 .....	Aug 6/01	6:1.18	
Annual Tax Rates By-law No. 10, 2002 .....	July 15/02	6:2.337	
Annual Tax Rates By-law No. 14, 2003 .....	July 14/03	8:1.11	
Annual Tax Rates By-law No. 16, 2004 .....	Aug 18/04	9:1.54	
Annual Tax Rates By-law No. 17, 2005 .....	Nov 16/05	10:1.8	
Financial Administration By-law No. 13, 2002..	Nov 27/02	7:2.467	
Property Tax Amendment By-law No. 9, 2002 .....	July 15/02	6:2.340	
Property Tax Expenditure By-law No. 11, 2002 .....	Oct 10/02	7:1.6	
<b>BOOTHROYD FIRST NATION</b>			
<b>Assessment Standards and Maximum Tax</b>			
Rates for Railway Right-of-Way Property By-law .....	Oct 23/02	7:1.12	
<b>BOOTHROYD INDIAN BAND</b>			
1996 Property Rates By-law .....	Jan 9/97	2:1.76	
Property Tax Expenditure By-law .....	Sept 3/99	4:1.4	
1999 Tax Rates By-law .....	Sept 3/99	4:1.3	
2001 Tax Rates By-law .....	Dec 19/01	6:2.342	
2003 Taxation Rates By-law .....	Nov 18/03	8:2.345	
2004 Taxation Rates By-law .....	Jan 18/05	9:2.322	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>BOOTHROYD INDIAN BAND (continued)</b>			
2005 Taxation Rates By-law .....	Dec 16/05	10:2.548	
Taxation Rates By-law 2008 .....	Nov 17/08	13:1.516	
Taxation Rates By-law 2009 .....	Nov 16/09	14:1.169	
<b>BOSTON BAR FIRST NATION</b>			
Property Taxation Amendment			
By-law No. 2-2008 .....	Nov 17/08	13:1.517	
Tax Rates By-law 2008 .....	Nov 17/08	13:1.518	
Tax Rates By-law 2009 .....	Oct 19/09	13:4.2489	
<b>BURNS LAKE INDIAN BAND</b>			
Property Tax Expenditure By-law .....	Feb 8/00	4:2.207	
Property Tax Expenditure By-law .....	Aug 25/01	6:1.23	
Property Tax Expenditure By-law .....	June 3/02	7:1.20	
Property Tax Expenditure By-law .....	June 11/03	8:1.16	
Property Tax Expenditure By-law .....	Nov 16/05	10:1.14	
1998 Rates By-law No. 1998-02 .....	Aug 4/98	3:1.27	
2001 Rates By-law No. 2001-02 .....	Aug 25/01	6:1.21	
2002 Rates By-law No. 2002-02 .....	June 3/02	7:1.18	
2003 Rates By-law No. 2003-02 .....	June 11/03	8:1.14	
2005 Rates By-law No. 2005-02 .....	Nov 16/05	10:1.12	
<b>BURRARD INDIAN BAND see TSILEIL-WAUTUTH NATION</b>			
<b>CAMPBELL RIVER FIRST NATION</b>			
Property Assessment and Taxation By-law .....	Nov 27/02	7:1.28	
Property Tax Expenditure By-law .....	Aug 26/03	8:1.26	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>CAMPBELL RIVER FIRST NATION (continued)</b>			
2003 Rates By-law .....	June 9/03	8:1.24	
2004 Rates By-law .....	May 25/04	8:2.347	
2005 Rates By-law .....	June 8/05	9:2.324	
2006 Rates By-law .....	Aug 4/06	11:1.7	
Rates By-law 2007 .....	June 25/07	11:2.269	
Rates By-law 2008 .....	Aug 28/08	13:1.520	
Rates By-law 2009 .....	July 6/09	13:3.1956	
<b>CANOE CREEK INDIAN BAND</b>			
Financial Administration By-law .....	July 11/05	10:1.20	
<b>CHAWATHIL FIRST NATION</b>			
Annual Expenditure Law, 2009 .....	Aug 7/09	13:4.2125	
Annual Rates Law, 2009 .....	Aug 7/09	13:4.2131	
<b>2004 Railway Right-of-Way</b>			
Tax Rates By-law .....	June 11/04	8:2.349	
1998 Rates By-law .....	June 1/98	2:2.386	
1999 Rates By-law .....	Apr 16/99	3:2.300	
2000 Rates By-law .....	June 25/00	4:2.213	
2001 Rates By-law .....	June 15/01	5:2.177	
2002 Rates By-law .....	May 29/02	6:2.344	
2003 Rates By-law .....	June 9/03	8:1.33	
2004 Rates By-law .....	May 5/04	8:2.351	
2005 Tax Rates By-law .....	July 29/05	10:1.31	
Tax Rates By-law 2006 .....	Aug 1/06	11:1.9	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>CHAWATHIL FIRST NATION (continued)</b>			
Tax Rates By-law 2007 .....	Nov 15/07	12:1.1	
Tax Rates By-law 2008 .....	Sept 4/08	13:1.522	
<b>CHAWATHIL INDIAN BAND</b>			
Rates By-law 1996-T06 .....	Jan 9/97	2:1.78	
Rates By-law 1997-T01 .....	July 23/97	2:1.79	
<b>CHEAM FIRST NATION</b>			
<b>Property Taxation Amendment</b>			
By-law No. 1-2008 .....	Oct 10/08	13:1.524	
Property Taxation Expenditure By-law .....	Mar 19/07	11:2.271	
Property Taxation Expenditure By-law .....	Aug 7/07	12:1.3	
Rates By-law 1998-1 .....	June 10/98	2:2.388	
Rates By-law 1999-1 .....	May 31/99	3:2.302	
Rates By-law 2001-1 .....	Aug 6/01	6:1.30	
Rates By-law 2002-1 .....	Jan 24/03	7:2.482	
Rates By-law No. 2003-1 .....	April 9/03	7:2.484	
Rates By-law 2004-1 .....	June 4/04	8:2.353	
Rates By-law 2005-1 .....	July 29/05	10:1.33	
Tax Rates By-law 2006 .....	Mar 19/07	11:2.277	
Tax Rates By-law 2007 .....	Aug 7/07	12:1.9	
Tax Rates By-law 2008 .....	Oct 10/08	13:1.525	
Tax Rates By-law 2009 .....	Oct 19/09	13:4.2491	
<b>CHEAM INDIAN BAND</b>			
Rates By-law 1997-T05 .....	June 2/97	2:1.80	



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<b>BRITISH COLUMBIA (continued)</b>			
<b>CHEHALIS INDIAN BAND</b>			
Annual Expenditure Law, 2009 .....	Sept 4/09	13:4.2134	
Annual Rates Law, 2009 .....	Sept 4/09	13:4.2138	
Property Assessment Law, 2009 .....	Mar 26/09	13:3.1532	
Property Taxation Law, 2009 .....	Mar 26/09	13:3.1568	
<b>CHEMAINUS FIRST NATION</b>			
Annual Expenditure Law, 2008 .....	June 27/08	12:2.228	
Annual Expenditure Law, 2009 .....	July 17/09	13:4.2141	
Annual Rates Law, 2008 .....	June 27/08	12:2.232	
Annual Rates Law, 2009 .....	July 17/09	13:4.2145	
Property Assessment Law, 2010 .....	Feb 10/10	14:1.3	
Property Taxation Law, 2010 .....	Feb 10/10	14:1.40	
Expenditure By-law 2006 .....	May 31/06	10:2.550	
Expenditure By-law 2007 .....	June 4/07	11:2.279	
Financial Administration By-law .....	Mar 30/01	5:2.179	<b>s.9.2</b> by Financial Administration By-law Amendment (7:2.486)
<b>Financial Administration By-law</b>			
Amendment .....	Feb 25/03	7:2.486	
<b>Property Assessment and Taxation</b>			
Amendment By-law 2005 .....	July 11/05	10:1.35	
Property Assessment and Taxation By-law .....	April 22/05	9:2.326	<b>s.15</b> by Property Assessment and Taxation Amendment By-law (10:1.35)
<b>Property Tax Expenditure By-law</b>			
Rates By-law 2005 .....	Dec 16/05	10:2.557	
	Sept 28/05	10:1.37	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>CHEMAINUS FIRST NATION (continued)</b>			
Rates By-law 2006 .....	May 31/06	10:2.564	
Rates By-law 2007 .....	June 4/07	11:2.286	
<b>COLDWATER INDIAN BAND</b>			
Property Assessment and Taxation By-law .....	Sept 30/97	2:2.391	<b>ss.2(1), 19, 23, 24, 26(2), 27, 31, 33, 33(2), 38(1)(a), 42(1), 48, Schs II, X</b> by Property Assessment and Taxation By-law Amendment No. 1998-01 (3:1.29)
<b>Property Assessment and Taxation By-law</b>			
Amendment No. 1998-01 .....	July 20/98	3:1.29	
Property Tax Expenditure By-law .....	Jan 22/98	2:2.455	
1998 Tax Rates By-law .....	June 11/98	2:2.389	
1999 Tax Rates By-law .....	May 31/99	3:2.304	
2000 Tax Rates By-law .....	June 25/00	4:2.215	
2001 Tax Rates By-law .....	May 30/01	5:2.188	
2002 Tax Rates By-law .....	Aug 5/02	7:1.79	
2003 Tax Rates By-law .....	Aug 26/03	8:1.35	
2004 Tax Rates By-law .....	Dec 2/04	9:1.57	
2005 Tax Rates By-law .....	Dec 16/05	10:2.567	
2006 Tax Rates By-law .....	Aug 1/06	11:1.11	
2007 Tax Rates By-law .....	June 25/07	11:2.289	
2008 Tax Rates By-law .....	Nov 12/08	13:1.527	
2009 Tax Rates By-law .....	Oct 27/09	13:4.2493	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>COLUMBIA LAKE INDIAN BAND see also AKISQNUK FIRST NATION</b>			
1997 Rates By-law .....	May 30/97	2:1.82	
1998 Rates By-law .....	June 1/98	2:2.462	
1999 Rates By-law .....	May 31/99	3:2.306	
2000 Rates By-law .....	June 4/00	4:2.217	
2001 Rates By-law .....	June 15/01	5:2.190	
2002 Rates By-law .....	May 29/02	6:2.346	
2003 Rates By-law .....	April 25/03	7:2.487	
<b>COOK'S FERRY INDIAN BAND</b>			
1996 Rates By-law .....	Feb 3/97	2:1.83	
1997 Rates By-law .....	May 30/97	2:1.84	
1998 Rates By-law .....	June 1/98	2:2.465	
2000 Rates By-law .....	Dec 18/00	5:2.192	
2001 Rates By-law .....	Oct 1/01	6:1.32	
2002 Rates By-law .....	Sept 1/02	7:1.81	
2003 Rates By-law .....	Aug 29/03	8:1.37	
2004 Rates By-law .....	June 4/04	8:2.355	
2007 Rates By-law .....	Nov 15/07	12:1.11	
2008 Rates By-law .....	Nov 4/08	13:1.529	
2009 Rates By-law .....	Oct 19/09	13:4.2495	
Rates By-law 2006 .....	Dec 7/06	11:1.13	
Taxation Amending By-law No. 1996-01 .....	Feb 3/97	2:1.85	
Taxation Expenditure By-law .....	Aug 29/03	8:1.39	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>COWICHAN INDIAN BAND</b>			
Annual Property Tax Budget By-law 1997 .....	June 20/97	2:1.86	
Annual Property Tax Budget 2009 .....	Oct 19/09	13:4.2497	
Business Licensing By-law			
By-law No. 2, 1997 .....	Mar 19/98	2:2.467	
By-law to Fix Tax Rate and Percentage			
Additions for the Year 1997 .....	June 20/97	2:1.89	
By-law to Fix Tax Rate and Percentage			
Additions for the Year 2000 .....	Sept 21/00	5:1.3	
By-law to Fix Tax Rate for the Year 2001 .....	Oct 18/01	6:1.34	
By-law to Fix Tax Rate for the Year 2002 .....	Oct 23/02	7:1.83	
By-law to Fix Tax Rate for the Year 2003 .....	Sept 30/03	8:1.45	
By-law to Fix Tax Rate for the Year 2004 .....	July 6/04	8:2.357	
By-law to Fix Tax Rate for the Year 2005 .....	May 31/05	9:2.379	
By-law to Fix Tax Rate for the Year 2006 .....	May 31/06	11:1.15	
By-law to Fix Tax Rate for the Year 2007 .....	Aug 7/07	11:2.291	
By-law to Fix Tax Rate for the Year 2008 .....	Sept 9/08	13:1.531	
By-law to Fix Tax Rate for the Year 2009 .....	Oct 19/09	13:4.2501	
Property Assessment and Taxation			
Amendment By-law No. 2, 1997 .....	Dec 4/97	2:2.483	
Property Assessment and Taxation			
Amendment By-law No. 3, 2000 .....	July 27/00	5:2.194	
Property Assessment and Taxation			
Amendment By-law No. 3, 2007 .....	Oct 11/07	12:1.13	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>COWICHAN TRIBES</b>			
Community Improvement Fee By-law, 2002 ...	June 1/02	7:1.85	
<b>DOIG RIVER INDIAN BAND</b>			
Financial Administration By-law .....	Aug 18/04	9:1.59	
<b>FORT NELSON FIRST NATION</b>			
Property Tax Expenditure By-law .....	Aug 25/01	6:1.38	
Property Tax Expenditure By-law .....	Aug 5/02	7:1.89	
Property Taxation Amendment By-law			
No. 2007-#1 .....	Dec 4/07	12:1.15	
2001 Rates By-law No. 2001-02 .....	Aug 25/01	6:1.36	
2002 Rates By-law No. 2002-02 .....	Aug 5/02	7:1.87	
Rates By-law 2007 .....	Dec 4/07	12:1.17	
Rates By-law 2008 .....	June 2/08	12:2.679	
Rates By-law 2009 .....	Apr 27/09	13:3.1958	
Taxation Expenditure By-law .....	Aug 28/08	13:1.533	
<b>HAIKLA NATION</b>			
Property Assessment and Taxation By-law .....	Sept 19/06	11:1.17	
Property Assessment and Taxation			
Amendment By-law No. 01-2007 .....	Nov 15/07	12:1.19	
<b>HUPACASATH FIRST NATION</b>			
Business Licensing By-law .....	Feb 1/06	10:2.569	
<b>KAMLOOPS INDIAN BAND</b>			
Annual Expenditure Law, 2008 .....	June 6/08	12:2.235	
Annual Expenditure Law, 2009 .....	June 5/09	13:3.1606	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>KAMLOOPS INDIAN BAND (continued)</b>			
Annual Rates Law, 2008 .....	June 6/08	12:2.247	
Annual Rates Law, [2009] .....	June 5/09	13:3.1619	
Property Assessment Law, 2008 .....	Dec 23/08	13:1.75	
Property Taxation Law, 2008 .....	Dec 23/08	13:1.112	
Assessment By-law .....	Dec 16/05	10:2.586	
2001 Budget By-law .....	Oct 18/01	6:1.45	
2002 Budget By-law .....	Oct 6/02	7:1.96	
2003 Budget By-law .....	Sept 5/03	8:1.47	
2004 Budget By-law .....	Dec 2/04	9:1.83	
2005 Budget By-law .....	June 8/05	9:2.381	
Budget By-law 2006 .....	May 18/06	11:1.66	
Budget By-law 2007 .....	July 12/07	11:2.293	
Business Licensing By-law No. 2001-04 .....	June 3/02	6:2.348	
By-law to Amend the Business License By-law 1981-1 By-law Amendment No. 1, 1997-1 ...	May 9/97	2:1.91	
Property Assessment Amendment By-law No. 00-52 .....	Dec 17/00	5:2.198	
Property Assessment Amendment By-law No. 00-54 .....	Dec 20/00	5:2.199	
2001 Property Rates By-law .....	Oct 18/01	6:1.51	
2002 Property Rates By-law .....	Oct 6/02	7:1.104	
2003 Property Rates By-law .....	Sept 5/03	8:1.56	
2004 Property Rates By-law .....	Dec 2/04	9:1.92	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>KAMLOOPS INDIAN BAND (continued)</b>			
2005 Property Rates By-law .....	June 8/05	9:2.390	
Property Rates By-law 2006 .....	May 18/06	11:1.73	
Property Rates By-law 2007 .....	July 12/07	11:2.301	
Property Tax Expenditure By-law .....	July 29/97	2:1.123	
Property Taxation and Assessment Amendment By-law No. 00-51 .....	Dec 17/00	5:2.200	
Property Taxation By-law .....	Dec 16/05	10:2.617	
1999 Rates and Budget By-law .....	July 20/99	3:2.309	
2000 Rates and Budget By-law .....	Sept 30/00	5:1.5	
Sales Tax By-law, 1998 .....	Sept 1/98	3:1.38	
Sun Rivers Budget By-law 2006 .....	May 31/06	11:1.85	
Sun Rivers Budget By-law 2007 .....	July 12/07	11:2.315	
Sun Rivers Property Rates By-law 2006 .....	May 31/06	11:1.88	
Sun Rivers Property Rates By-law 2007 .....	July 12/07	11:2.318	
Taxation Amendment By-law 1997-3 .....	Sept 30/97	2:2.486	
Taxation and Implementation Amendment By-law 1997-02 .....	July 4/97	2:1.129	
<b>KANAKA BAR INDIAN BAND</b>			
2004 Rates By-law .....	June 4/04	8:2.359	
2006 Rates By-law .....	Dec 11/06	11:1.92	
2008 Rates By-law .....	June 2/09	13:4.2503	
<b>KITSUMKALUM FIRST NATION</b>			
Property Assessment and Taxation By-law .....	Sept 28/05	10:1.39	

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BRITISH COLUMBIA (continued) KWANTLEN FIRST NATION			
Property Assessment and Taxation Amendment By-law No. 01 .....	Mar 30/06	10:2.661	
Property Assessment and Taxation Amendment By-law No. 01-2006.....	Oct 10/06	11:1.96	
Property Assessment and Taxation Amendment By-law No. 02-2009 .....	Sept 14/09	13:4.2505	
Property Assessment and Taxation By-law .....	Nov 2/04	9:1.101	<b>s.46(1)</b> by Property Assessment and Taxation Amendment By-law No. 01 (10:2.661); Property Assessment and Taxation Amendment By-law No. 02-2009 (13:4.2505) <b>s.49</b> by Property Assessment and Taxation Amendment By-law No. 01 (10:2.661); Property Assessment and Taxation Amendment By-law No. 01-2006 (11:1.96); Property Assessment and Taxation Amendment By-law No. 02-2009 (13:4.2505) <b>s.60(1)</b> by Property Assessment and Taxation Amendment By-law No. 01 (10:2.661)
2005 Rates By-law .....	Mar 30/06	10:2.657	
2006 Rates By-law .....	Oct 10/06	11:1.94	
2007 Rates By-law .....	June 25/07	11:2.322	
2008 Rates By-law .....	Aug 12/08	13:1.539	
2009 Rates By-law .....	Sept 14/09	13:4.2506	



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<b>K WANTLEN FIRST NATION (continued)</b>			
Taxation Expenditure By-law .....	Sept 14/09	13:4.2508	
<b>K WAW KWAW APILT FIRST NATION</b>			
Annual Expenditure Law, 2009 .....	Aug 7/09	13:4.2148	
Annual Rates Law, 2009 .....	Aug 7/09	13:4.2152	
Exemption By-law 1998 .....	Aug 11/98	3:1.43	
Exemption By-law 1999 .....	July 20/99	3:2.316	
Exemption By-law 2001 .....	July 31/01	6:1.54	
Property Tax Expenditure By-law .....	Oct 19/00	5:1.16	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02 .....	Oct 19/00	5:1.23	
1998 Rates By-law .....	Aug 11/98	3:1.44	
1999 Rates By-law .....	July 20/99	3:2.317	
2000 Rates By-law .....	Sept 21/00	5:1.14	
2001 Rates By-law .....	June 12/01	5:2.203	
Rates By-law No. 2003 .....	Aug 29/03	8:1.65	
Rates By-law No. 2004 .....	June 17/04	9:1.153	
Rates By-law No. 2005 .....	May 31/05	9:2.399	
Rates By-law No. 2006 .....	July 10/06	11:1.98	
Rates By-law No. 2007 .....	July 10/07	11:2.324	
Rates By-law No. 2008 .....	Aug 12/08	13:1.541	
<b>LAKAHAMEN FIRST NATION see also LEQ'AMEL FIRST NATION</b>			
Exemption By-law 1998 .....	Aug 11/98	3:1.47	
Exemption By-law 1999 .....	Sept 7/99	4:1.9	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>LAKAHAMEN FIRST NATION see also LEQ'Á:MEL FIRST NATION (continued)</b>			
Exemption By-law 2000.....	Dec 5/00	5:1.26	
Exemption By-law 2001.....	June 15/01	5:2.207	
Property Tax Expenditure By-law .....	Sept 21/00	5:1.27	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02.....	Sept 21/00	5:1.34	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-03.....	Feb 24/01	5:2.208	
1998 Rates By-law .....	Aug 11/98	3:1.48	
1999 Rates By-law .....	Sept 7/99	4:1.10	
2000 Rates By-law .....	Sept 21/00	5:1.24	
2001 Rates By-law .....	June 15/01	5:2.205	
2002 Rates By-law .....	Oct 6/02	7:2.489	
<b>LAKE BABINE NATION</b>			
Financial Administration By-law .....	July 15/03	8:1.67	
<b>LEQ'Á:MEL FIRST NATION see also LAKAHAMEN FIRST NATION</b>			
Annual Expenditure Law, 2008.....	June 6/08	12:2.265	
Annual Expenditure Law, 2009 .....	June 11/09	13:3.1637	
Annual Rates Law, 2008 .....	June 6/08	12:2.272	
Annual Rates Law, 2009 .....	June 11/09	13:3.1641	
Property Assessment Law, 2009.....	June 11/09	13:3.1644	
Property Taxation Law, 2009 .....	June 11/09	13:3.1681	
<b>Railway Right-of-Way Rates By-law</b>			
No. 2004-2 .....	Nov 15/04	9:1.155	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>LEQ'Á:MEI' FIRST NATION see also LAKAHAMEN FIRST NATION (continued)</b>			
Railway Right-of-Way Rates By-law No. 2005-2 .....	July 4/05	10:1.92	
Railway Right-of-Way Rates By-law No. 2006-2 .....	Aug 4/06	11:1.100	
Railway Right-of-Way Rates By-law No. 2007-2 .....	Aug 7/07	11:2.326	
2003 Rates By-law .....	Aug 29/03	8:1.100	
Rates By-law No. 2004 .....	June 17/04	9:1.158	
Rates By-law No. 2005 .....	July 4/05	10:1.95	
Rates By-law No. 2006 .....	Aug 4/06	11:1.103	
Rates By-law No. 2007 .....	Aug 7/07	11:2.329	
<b>LHEIDLÍ T'ENNEH BAND</b>			
Land Code .....	Dec 1/00	5:2.209	
1999 Rates By-law .....	Sept 3/99	4:1.12	
2000 Rates By-law .....	Dec 5/00	5:1.35	
2001 Rates By-law .....	Aug 25/01	6:1.55	
2002 Rates By-law .....	Sept 1/02	7:1.112	
2003 Rates By-law .....	Nov 18/03	8:2.361	
2004 Rates By-law .....	Dec 2/04	9:1.160	
2007 Rates By-law .....	Jan 16/08	12:2.681	
2008 Rates By-law .....	Mar 17/09	13:3.1960	
Taxation and Assessment Amending By-law No. 1997-1 .....	Oct 24/97	2:2.492	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>L'HELDI T'ENNEH BAND (continued)</b>			
Taxation Rates By-law, 1998-TX01 .....	June 10/98	2:2.507	
<b>L'HEIT-LIT'EN NATION INDIAN BAND</b>			
Taxation Rates By-law, 1996 .....	Jan 13/97	2:1.134	
Taxation Rates By-law, 1997 .....	June 20/97	2:1.135	
<b>LILLOOET INDIAN BAND</b>			
Property Tax Expenditure By-law .....	Mar 20/97	2:1.136	
Rates By-law 1996-T02 .....	Apr 28/97	2:1.144	
Rates By-law 1997-T01 .....	June 20/97	2:1.145	
Rates By-law 1998-T01 .....	June 18/98	2:2.508	
Rates By-law 1999-T01 .....	Sept 3/99	4:1.14	
Taxation Amending By-law No. 1996-T02 .....	Mar 20/97	2:1.146	
<b>LITTLE SHUSWAP INDIAN BAND</b>			
2005 Railway Right-of-Way Tax Rates By-law ..	July 11/05	10:1.97	
2007 Railway Right-of-Way Tax Rates By-law ..	July 10/07	11:2.331	
Rates By-law 1997-T02 .....	May 30/97	2:1.148	
Rates By-law 1998-T02 .....	June 10/98	2:2.509	
Rates By-law 1999-T02 .....	May 31/99	3:2.320	
Rates By-law 2000-T02 .....	Sept 21/00	5:1.37	
Rates By-law 2001-T02 .....	June 2/01	5:2.241	
Rates By-law 2002-T02 .....	May 29/02	6:2.382	
Rates By-law 2003-T02 .....	June 1/03	7:2.491	
Rates By-law 2004-T02 .....	July 6/04	9:1.162	
Rates By-law 2005-T02 .....	July 11/05	10:1.99	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>LITTLE SHUSWAP INDIAN BAND (continued)</b>			
Rates By-law 2006-T02 .....	June 16/06	10:2.663	
Rates By-law 2007-T02 .....	June 4/07	11:2.333	
Rates By-law 2008-T02 .....	Sept 4/08	13:1.543	
Rates By-law 2009-T02 .....	Sept 29/09	13:4.2514	
Resolution Amendment to Property Taxation By-law PR-95-02 .....	April 13/07	11:2.334	
<b>LOWER KOOTENAY INDIAN BAND</b>			
Annual Expenditure Law, 2008 .....	June 13/08	12:2.275	
Annual Expenditure Law, 2009 .....	June 11/09	13:3.1716	
Annual Rates Law, 2008 .....	June 13/08	12:2.280	
Annual Rates Law, 2009 .....	June 11/09	13:3.1720	
Property Assessment Law, 2008 .....	July 10/08	12:2.283	
Property Taxation Law, 2008 .....	July 10/08	12:2.321	
Assessment Amending By-law No. 1997-01 (Being a By-law to Amend Assessment By-law 1992 S. (40)) .....	Nov 6/97	2:2.510	
Property Tax Expenditure By-law .....	Nov 6/97	2:2.516	
1997 Rates By-law .....	May 29/97	2:1.149	
1998 Rates By-law .....	June 1/98	2:2.513	
1999 Rates By-law .....	May 31/99	3:2.321	
2000 Rates By-law .....	Dec 5/00	5:1.38	
2001 Rates By-law .....	Dec 19/01	6:2.383	
2002 Rates By-law .....	Oct 10/02	7:2.492	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>LOWER KOOTENAY INDIAN BAND (continued)</b>			
2003 Rates By-law .....	April 30/03	7:2.494	
2004 Rates By-law .....	Aug 18/04	9:1.163	
2005 Rates By-law .....	July 29/05	10:1.100	
Rates By-law 2006 .....	June 16/06	10:2.664	
Rates By-law 2007 .....	June 25/07	11:2.335	
<b>LOWER NICOLA INDIAN BAND</b>			
Annual Expenditure Law, 2008 .....	July 10/08	12:2.357	
Annual Expenditure Law, 2009 .....	June 26/09	13:4.2155	
Annual Rates Law, 2008 .....	July 10/08	12:2.362	
Annual Rates Law, 2009 .....	June 26/09	13:4.2160	
Property Assessment Law, 2009 .....	June 5/09	13:3.1723	
Property Taxation Law, 2009 .....	June 5/09	13:3.1759	<b>s.25</b> by Property Taxation Law Amending Law, 2009 (13:3.1794)
Property Taxation Law Amending Law, 2009 ..	June 5/09	13:3.1794	
1997 Annual Tax Rates By-law Number 12 .....	July 14/97	2:1.151	
1998 Annual Tax Rates By-law Number 14 .....	Aug 4/98	3:1.50	
1999 Annual Tax Rates By-law .....	May 31/99	3:2.324	
Annual Tax Rates By-law for 2000 .....	June 4/00	4:2.219	
Annual Tax Rates By-law for 2001 .....	Aug 2/01	6:1.57	
Annual Tax Rates By-law for 2002 .....	Sept 1/02	7:1.114	
Annual Tax Rates By-law for 2003 .....	May 29/03	8:1.102	
Annual Tax Rates By-law for 2004 .....	May 25/04	8:2.363	
Annual Tax Rates By-law for 2005 .....	July 6/05	10:1.102	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>LOWER NICOLA INDIAN BAND (continued)</b>			
Annual Tax Rates By-law for 2006.....	Aug 1/06	11:1.105	
Annual Tax Rates By-law for 2007.....	Aug 7/07	11:2.337	
Property Assessment Amending By-law Number 11 .....	July 23/97	2:1.154	
Property Assessment By-law Amendment By-law Number 12.....	Jan 21/01	5:2.242	
<b>LOWER SIMILKAMEEN INDIAN BAND</b>			
2002 Assessment By-law .....	Nov 30/02	7:1.117	
By-law 1997.02 (A By-law to Amend By-law 1997.01 Respecting Property Taxation).....	Jan 22/98	2:2.523	
Expenditure By-law.....	Nov 30/02	7:1.165	
Property Assessment and Taxation By-law .....	Oct 20/97	2:2.526	
Property Tax Expenditure By-law No. 1998.03.....	May 25/98	3:1.54	
Property Taxation By-law .....	Nov 30/02	7:1.170	<b>ss. 14(1), 14(2), 14(3) by Property Taxation By-law, Amendment By-law No. 1-2004 (9:1.167)</b>
<b>Property Taxation By-law, Amendment By-law No. 1-2004.....</b>			
1998 Rates By-law .....	Dec 8/04	9:1.167	
1999 Rates By-law .....	Dec 23/98	3:2.329	
2000 Rates By-law .....	Feb 8/00	4:2.222	
Tax Rates By-law No. 1, 2004 .....	Feb 7/01	5:2.244	
	Dec 8/04	9:1.165	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>LOWER SIMILKAMEEN INDIAN BAND (continued)</b>			
Tax Rates By-law No. 1, 2005 .....	July 29/05	10:1.104	
Tax Rates By-law No. 01.2007 .....	June 25/07	11:2.339	
Tax Rates By-law No. 01.2008 .....	June 26/08	13:1.544	
Tax Rates By-law No. 01.2009 .....	July 6/09	13:3.1962	
<b>MATSQUI FIRST NATION</b>			
Annual Expenditure Law, 2008 .....	Oct 11/08	13:1.147	
Annual Expenditure Law, 2009 .....	June 11/09	13:3.1796	
Annual Rates Law, 2008 .....	Oct 11/08	13:1.152	
Annual Rates Law, 2009 .....	June 11/09	13:3.1801	
Exemption By-law 1998 .....	Aug 10/98	3:1.59	
Exemption By-law 1999 .....	July 30/99	4:1.15	
Property Tax Expenditure By-law .....	Jan 15/03	7:2.498	
Property Tax Expenditure By-law .....	Nov 23/03	8:2.368	
Property Tax Expenditure By-law .....	Oct 3/05	10:1.106	
Property Tax Expenditure By-law .....	Jan 26/07	11:2.341	
Property Tax Expenditure By-law - 2007 .....	Apr 14/08	12:2.683	
2002 Railway Right-of-Way Taxation Rates By-law No. 2002-04 .....	Sept 1/02	7:1.224	
1998 Rates By-law .....	Aug 10/98	3:1.60	
1999 Rates By-law .....	July 30/99	4:1.16	
2000 Rates By-law No. 2000-02 .....	Dec 20/00	5:2.246	
2002 Rates By-law No. 2002-02 .....	Dec 18/02	7:2.496	
2003 Rates By-law No. 2003-02 .....	Nov 23/03	8:2.366	



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<b>BRITISH COLUMBIA (continued)</b>			
<b>MATSQUI FIRST NATION (continued)</b>			
Rates By-law No. 2005-02 .....	Oct 3/05	10:1.112	
Rates By-law No. 2006-02 .....	Jan 26/07	11:2.347	
Rates By-law No. 2007-02 .....	Apr 14/08	12:2.689	
<b>MCLEOD LAKE INDIAN BAND</b>			
Property Tax By-law .....	Feb 3/97	2:1.159	
<b>METLAKATLA FIRST NATION</b>			
Property Assessment and Taxation By-law .....	Sept 28/05	10:1.114	
2006 Rates By-law .....	Aug 4/06	11:1.107	<b>Sch A</b> by 2006 Rates By-law Amendment (11:2.349)
2006 Rates By-law Amendment.....	Feb 16/07	11:2.349	
2008 Tax Rates By-law .....	Nov 17/08	13:1.546	
<b>MORICETOWN FIRST NATION</b>			
Financial Administration By-law .....	Jan 14/03	7:2.505	
Property Assessment and Taxation By-law	Nov 27/02	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 .....	July 14/03	8:1.105	
2004 Rates By-law .....	Aug 18/04	9:1.169	
2005 Rates By-law .....	July 6/05	10:1.166	
Rates By-law 2006 .....	Aug 4/06	11:1.109	
Rates By-law 2007 .....	Sept 7/07	12:1.23	
<b>MORICETOWN INDIAN BAND</b>			
Annual Expenditure Law, 2008.....	June 13/08	12:2.365	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>MORICETOWN INDIAN BAND (continued)</b>			
Annual Expenditure Law, 2009 .....	Aug 7/09	13:4.2163	
Annual Rates Law, 2008 .....	June 13/08	12:2.370	
Annual Rates Law, 2009 .....	Aug 7/09	13:4.2166	
Property Assessment Law, 2009 .....	Aug 7/09	13:4.2169	
Property Taxation Law, 2009 .....	Aug 7/09	13:4.2206	
<b>MUSQUEAM INDIAN BAND</b>			
Assessment Amendment By-law .....	Jan 29/07	11:2.351	
Property Tax Expenditure By-law .....	June 10/98	3:1.65	
Property Tax Expenditure By-law .....	July 15/02	6:2.387	
Property Tax Expenditure By-law .....	June 17/03	8:1.110	
Property Tax Expenditure By-law .....	July 6/04	9:1.173	
Property Tax Expenditure By-law .....	July 16/05	10:1.170	
Property Tax Expenditure By-law .....	Aug 29/06	11:1.113	
Property Tax Expenditure By-law .....	Sept 7/07	12:1.28	
Property Tax Expenditure By-law .....	Oct 19/09	13:4.2515	
1997 Annual Tax Rates By-law .....	May 30/97	2:1.216	
1998 Rates By-law No. 1998-02 .....	June 10/98	3:1.63	
1999 Rates By-law No. 1999-01 .....	May 31/99	3:2.331	
2000 Rates By-law No. 2000-01 .....	June 4/00	4:2.224	
2001 Rates By-law No. 2001-01 .....	Sept 20/01	6:1.60	
2002 Rates By-law No. 2002-01 .....	July 15/02	6:2.385	
2003 Rates By-law No. 2003-01 .....	June 17/03	8:1.108	
2004 Rates By-law No. 2004-01 .....	July 6/04	9:1.171	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>MUSQUEAM INDIAN BAND (continued)</b>			
2005 Rates By-law No. 2005-01 .....	July 16/05	10:1.168	
2006 Rates By-law No. 2006-02 .....	Aug 29/06	11:1.111	
2007 Rates By-law No. 2007-01 .....	Sept 7/07	12:1.26	
2009 Rates By-law No. 2009-01 .....	Oct 19/09	13:4.2522	
Taxation Amendment By-law .....	Jan 29/07	11:2.356	
Taxation Supplemental By-law 2009 .....	June 2/09	13:3.1964	
<b>NADLEH WHUT'EN INDIAN BAND</b>			
Financial Administration By-law .....	June 28/99	3:2.337	
Property Assessment and Taxation Amending By-law .....	Sept 3/99	4:1.19	
Property Assessment and Taxation By-law .....	Apr 7/99	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 .....	Mar 23/99	3:2.335	<b>Sch A</b> by 1999 Rates By-law Amending By-law (3:2.333)
Rates By-law 2006 .....	June 16/06	10:2.666	
Rates By-law 2007 .....	Sept 7/07	12:1.35	
Rates By-law 2008 .....	Sept 10/08	13:1.548	
Rates By-law 2009 .....	Sept 14/09	13:4.2524	
1999 Rates By-law Amending By-law .....	July 20/99	3:2.333	
2000 Rates By-law Amending By-law .....	June 25/00	4:2.226	
2001 Rates By-law Amending By-law .....	Aug 2/01	6:1.62	
2002 Rates By-law Amending By-law .....	Aug 5/02	7:1.276	
2003 Rates By-law Amending By-law .....	May 29/03	8:1.118	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>NADLEH WHUT'EN INDIAN BAND (continued)</b>			
2004 Rates By-law Amending By-law.....	June 17/04	8:2.374	
2005 Rates By-law Amending By-law.....	July 22/05	10:1.178	
<b>NAK'AZDLI INDIAN BAND</b>			
Property Assessment and Taxation By-law.....	Sept 30/00	5:1.40	
<b>NANAIMO INDIAN BAND see also SNUNEYMUXW FIRST NATION</b>			
Annual Tax Rates By-law No. 1, 1996.....	Jan 9/97	2:1.218	
Property Tax Expenditure By-law.....	Apr 7/97	2:1.220	
<b>NEKONLITH INDIAN BAND</b>			
Annual Expenditure Law, 2008.....	Nov 8/08	13:1.155	
Annual Expenditure Law, 2009.....	Sept 4/09	13:4.2240	
Annual Rates Law, 2008.....	Nov 8/08	13:1.160	
Annual Rates Law, 2009.....	Sept 4/09	13:4.2244	
<b>2007 Railway Right-of-Way Tax</b>			
Rates By-law.....	Jan 16/08	12:2.691	
1997 Rates By-law.....	July 23/97	2:1.226	
1998 Rates By-law.....	Sept 21/98	3:1.73	
1999 Rates By-law.....	Dec 22/99	4:2.229	
2001 Rates By-law.....	Oct 31/01	6:1.65	
2003 Rates By-law.....	Sept 30/03	8:1.120	
2004 Rates By-law.....	Nov 2/04	9:1.179	
2005 Rates By-law.....	Dec 22/05	10:2.668	
2006 Rates By-law.....	Jan 24/07	11:2.361	
2007 Rates By-law.....	Jan 16/08	12:2.693	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>NICOMEN INDIAN BAND</b>			
Property Tax Expenditure By-law .....	July 22/05	10:1.182	<b>repealed</b> by Property Tax Expenditure By-law (13:1.550)
Property Tax Expenditure By-law .....	Aug 28/08	13:1.550	
Property Tax Expenditure By-law .....	July 6/09	13:3.1967	
2004 Rates By-law .....	July 6/04	8:2.376	
2005 Rates By-law .....	July 22/06	10:1.180	
Rates By-law 2006 .....	Dec 7/06	11:1.120	
Rates By-law 2007 .....	Aug 7/07	11:2.363	
Rates By-law 2008 .....	Aug 28/08	13:1.557	
Rates By-law 2009 .....	July 6/09	13:3.1974	
<b>OHAMIL INDIAN BAND see SHXW'ŌWHAMEL FIRST NATION</b>			
<b>OLD MASSETT VILLAGE COUNCIL</b>			
Financial Management By-law .....	June 16/06	10:2.670	
<b>OSOYOOS INDIAN BAND</b>			
<b>Amendment No. 1 to Osoyoos Indian Band</b>			
Property Taxation Law, 2009 .....	Jan 1/10	14:1.75	
Annual Expenditure Law, 2008 .....	June 13/08	12:2.373	
Annual Expenditure Law, 2009 .....	July 3/09	13:4.2247	
Annual Rates Law, 2008 .....	June 13/08	12:2.380	
Annual Rates Law, 2009 .....	July 3/09	13:4.2252	
Property Assessment Law, 2009 .....	Nov 1/09	13:4.2256	
Property Taxation Law, 2009 .....	Nov 1/09	13:4.2293	<b>Para. 8(1)(b)</b> by Amendment No. 1 to Osoyoos Indian Band Property Taxation Law, 2009 (14:1.75)

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<b>Osoyoos Indian Band (continued)</b>			
Property Taxation Law, 2009 (continued)			<b>Sch III</b> by Amendment No. 1 to Osoyoos Indian Band Property Taxation Law, 2009 (14:1.75)
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Assessment Amendment By-law 2005-1	Sept 28/05	10:1.189	
Tax Rates By-law No. 001, 1997	July 29/97	2:1.227	
Tax Rates By-law No. 001, 1998	July 2/98	3:1.74	
Tax Rates By-law No. 001, 1999	July 30/99	4:1.21	
Tax Rates By-law No. 001, 2000	July 27/00	5:2.249	
Tax Rates By-law No. 001, 2001	June 12/01	5:2.251	
Tax Rates By-law No. 001, 2002	July 15/02	6:2.393	
Tax Rates By-law No. 001, 2003	July 14/03	8:1.122	
Tax Rates By-law No. 001, 2004	June 11/04	8:2.378	
Tax Rates By-law No. 001, 2005	Aug 16/05	10:1.197	
Tax Rates By-law No. 001, 2006	July 10/06	10:2.692	
Tax Rates By-law No. 001, 2007	June 25/07	11:2.365	
Taxation Amendment By-law 2005-1	Sept 28/05	10:1.199	
Taxation Expenditure By-law	Aug 16/05	10:1.202	
<b>PAVILION INDIAN BAND</b> see also Ts'kw'aylaxw First Nation			
Rates By-law 1997-T05	July 14/97	2:1.229	
Rates By-law 1998-T05	June 9/98	2:2.583	
Rates By-law 1999-T05	May 31/99	3:2.399	
Rates By-law 2000-T05	July 8/00	4:2.230	
Rates By-law 2001-T05	Aug 6/01	6:1.67	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>PAVILION INDIAN BAND see also Ts'kw'aylaxw First Nation (continued)</b>			
Rates By-law 2002-T05 .....	Sept 15/02	7:1.278	
Rates By-law 2003-T05 .....	June 9/03	8:1.124	
Rates By-law 2004-T05 .....	May 5/04	8:2.380	
<b>Taxation and Assessment Amending</b>			
By-law No. 1997-1 .....	July 14/97	2:1.230	
<b>PENTICTON INDIAN BAND</b>			
Expenditure By-law.....	Feb 1/08	12:2.695	
Expenditure By-law Annual Budget 2009 .....	July 10/09	13:3.1976	
Property Assessment By-law 07-TX-01.....	Feb 1/08	12:2.701	
Property Taxation By-law 07-TX-02 .....	Feb 1/08	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 ...	July 10/09	13:3.1979	
<b>POPKUM FIRST NATION</b>			
Property Assessment By-law.....	Nov 16/05	10:1.209	
Property Taxation By-law .....	Nov 16/05	10:1.247	
Tax Rates By-law 2006 .....	Aug 10/06	11:1.122	
Tax Rates By-law 2007 .....	Sept 7/07	12:1.37	
Tax Rates By-law 2008 .....	Aug 12/08	13:1.559	
<b>SCOWLITZ FIRST NATION</b>			
Property Taxation Amending By-law No. 1-2005 ...	Feb 1/06	10:2.695	
Tax Rates By-law 2005 .....	Feb 1/06	10:2.696	
Tax Rates By-law 2006 .....	Sept 27/06	11:1.124	
Tax Rates By-law 2007 .....	Aug 7/07	11:2.369	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>SCOWLITZ FIRST NATION (continued)</b>			
Tax Rates By-law 2008 .....	Aug 27/08	13:1.561	
<b>SEABIRD ISLAND INDIAN BAND</b>			
Annual Expenditure Law, 2008 .....	June 6/08	12:2.385	
Annual Expenditure Law, 2009 .....	Sept 16/09	13:4.2329	
Annual Rates Law, 2008 .....	June 6/08	12:2.390	
Annual Rates Law, 2009 .....	Sept 16/09	13:4.2334	
Assessment By-law .....	Sept 20/01	6:1.69	
Rates By-law 1997-1 .....	May 30/97	2:1.232	
Rates By-law 1998-1 .....	June 9/98	2:2.584	
Rates By-law 1999-1 .....	May 31/99	3:2.400	
Rates By-law 2000-1 .....	June 4/00	4:2.232	
Rates By-law 2001-1 .....	June 15/01	5:2.253	
Rates By-law 2002-1 .....	Sept 1/02	7:1.280	
Rates By-law 2003-1 .....	Aug 29/03	8:1.126	
Rates By-law 2004-1 .....	July 13/04	8:2.382	
Rates By-law 2005-1 .....	July 29/05	10:1.278	
Rates By-law 2006-1 .....	July 10/06	10:2.698	
Tax Rates By-law 2007-1 .....	Sept 7/07	12:1.39	
Taxation By-law .....	Sept 20/01	6:1.109	
<b>SHUSWAP INDIAN BAND</b>			
Annual Expenditure Law, 2008 .....	May 30/08	12:2.393	
Annual Expenditure Law, 2009 .....	May 30/09	13:3.1804	
Annual Rates Law, 2008 .....	May 30/08	12:2.400	



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<b>BRITISH COLUMBIA (continued)</b>			
<b>SHUSWAP INDIAN BAND (continued)</b>			
Annual Rates Law, 2009 .....	May 30/09	13:3.1811	
Property Assessment Law, 2008.....	Sept 18/08	13:1.163	
Property Taxation Law, 2008 .....	Sept 18/08	13:1.200	
Expenditure By-law No. 2005-01 .....	May 31/05	9:2.403	
Expenditure By-law Annual Budget 2006 .....	May 31/06	10:2.702	
Expenditure By-law Annual Budget 2007 .....	July 9/07	11:2.373	
1997 Rates By-law .....	May 30/97	2:1.233	
1998 Rates By-law .....	June 9/98	2:2.585	
1999 Rates By-law .....	May 31/99	3:2.402	
2000 Rates By-law .....	June 25/00	4:2.233	
2001 Rates By-law .....	June 14/01	5:2.255	
2002 Rates By-law .....	May 29/02	6:2.395	
2003 Rates By-law .....	April 9/03	7:2.516	
2004 Rates By-law .....	Mar 31/04	8:2.384	
2005 Rates By-law .....	May 31/05	9:2.401	
2006 Tax Rates Schedule Amending By-law ...	May 31/06	10:2.700	
2007 Tax Rates Schedule Amending By-law ...	July 9/07	11:2.371	
<b>SHXWHÁ:Y VILLAGE (formerly SKWAY INDIAN BAND)</b>			
Annual Expenditure Law, 2008.....	May 30/08	12:2.403	
Annual Expenditure Law, 2009 .....	May 30/09	13:3.1814	
Annual Rates Law, 2008 .....	May 30/08	12:2.410	
Annual Rates Law, 2009 .....	May 30/09	13:3.1817	

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BRITISH COLUMBIA (continued) SHXWÁ:Y VILLAGE (formerly SKWAY INDIAN BAND (continued) Property Assessment and Taxation By-law ..... Nov 15/04	Nov 15/04	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..... Nov 15/04	Nov 15/04	9:1.234	
Property Assessment and Taxation By-law, Amendment By-law No. 2006-03..... Dec 7/06	Dec 7/06	11:1.126	
Property Tax Expenditure By-law ..... Sept 28/05	Sept 28/05	10:1.280	
2005 Rates By-law ..... June 8/05	June 8/05	9:2.409	
2006 Rates By-law ..... June 16/06	June 16/06	10:2.704	
2007 Rates By-law ..... July 10/07	July 10/07	11:2.375	
SHXW'ÓWHÁMEL FIRST NATION (OHAMIL INDIAN BAND)			
Annual Expenditure Law, 2008..... Oct 11/08	Oct 11/08	13:1.235	
Annual Expenditure Law, 2009 ..... Sept 4/09	Sept 4/09	13:4.2337	
Annual Rates Law, 2008 ..... Oct 11/08	Oct 11/08	13:1.240	
Annual Rates Law, 2009 ..... Sept 4/09	Sept 4/09	13:4.2341	
Assessment By-law ..... Dec 11/03	Dec 11/03	8:2.386	
Rates By-law 2004-1 ..... Dec 2/04	Dec 2/04	9:1.181	
Rates By-law 2007-01 ..... Aug 7/07	Aug 7/07	11:2.377	
Taxation By-law ..... Dec 11/03	Dec 11/03	8:2.424	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>SIMPCW FIRST NATION</b>			
Property Assessment Law, 2009.....	Oct 22/09	13:4.2344	
Property Taxation Law, 2009 .....	Oct 22/09	13:4.2380	
<b>SISKA INDIAN BAND</b>			
2005 Rates By-law .....	July 22/05	10:1.286	
Rates By-law 2006 .....	Aug 29/06	11:1.128	
2008 Rates By-law .....	Mar 17/09	13:3.1982	
2009 Rates By-law .....	Oct 27/09	13:4.2526	
Taxation Amending By-law 2005-01 .....	Mar 22/05	9:2.411	
<b>SKAWAHOOK FIRST NATION</b>			
Annual Expenditure Law, 2009 .....	July 17/09	13:4.2415	
Annual Rates Law, 2009 .....	July 17/09	13:4.2418	
Tax Rates By-law 2005 .....	Sept 28/05	10:1.288	
Tax Rates By-law 2006 .....	June 16/06	10:2.706	
Tax Rates By-law 2007 .....	Aug 7/07	11:2.378	
Tax Rates By-law 2008 .....	Aug 28/08	13:1.563	
Taxation Expenditure By-law.....	Aug 28/08	13:1.565	
<b>SKEETCHESTN INDIAN BAND</b>			
Annual Expenditure Law, 2008.....	June 6/08	12:2.413	
Annual Expenditure Law, 2009 .....	May 30/09	13:3.1820	
Annual Rates Law, 2008 .....	June 6/08	12:2.419	
Annual Rates Law, 2009 .....	May 30/09	13:3.1827	
Property Assessment Law, 2008.....	Dec 17/08	13:1.243	

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<b>SKETCHESTN INDIAN BAND (continued)</b>			
Property Taxation Law, 2008 .....	Dec 17/08	13:1.280	
Annual Tax Rates By-law No. 5, 1997.....	May 30/97	2:1.234	
Annual Tax Rates By-law No. 6, 1998.....	June 9/98	2:2.588	
Annual Tax Rates By-law No. 6, 1999.....	Oct 31/99	4:1.23	
Annual Tax Rates By-law No. 6, 2001.....	Sept 20/01	6:1.141	
Annual Tax Rates By-law No. 7, 2002.....	Sept 1/02	7:1.282	
Annual Tax Rates By-law No. 8, 2003.....	Aug 29/03	8:1.128	
2004 Tax Rates By-law No. 9 .....	June 21/04	8:2.456	
2005 Tax Rates By-law No. 10 .....	July 6/05	10:1.290	
Tax Rates By-law 2006, No. 11 .....	July 10/06	11:1.136	
Tax Rates By-law 2007, No. 12 .....	Sept 7/07	12:1.47	
<b>Financial Management By-law</b>			
No. 1985-2 (Revised 1996).....	Aug 5/97	2:2.606	
Property Tax Expenditure By-law .....	July 6/05	10:1.292	
Property Tax Expenditure By-law .....	July 10/06	11:1.130	
Property Tax Expenditure By-law .....	Sept 7/07	12:1.41	
<b>SKIDEGATE INDIAN BAND</b>			
Property Assessment and Taxation By-law .....	Feb 1/02	6:2.397	
<b>SKOWKALE FIRST NATION</b>			
Annual Expenditure Law, 2008.....	Oct 11/08	13:1.315	
Annual Expenditure Law, 2009 .....	Aug 7/09	13:4.2421	
Annual Rates Law, 2008 .....	Oct 11/08	13:1.321	
Annual Rates Law, 2009 .....	Aug 7/09	13:4.2424	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>SKOWKALE FIRST NATION (continued)</b>			
Exemption By-law 1998.....	Aug 11/98	3:1.76	
Exemption By-law 1999.....	July 20/99	3:2.404	
Exemption By-law 2000.....	Sept 21/00	5:1.94	
Exemption By-law 2001.....	Aug 25/01	6:1.161	
Exemption By-law 2002.....	Oct 10/02	7:2.520	
Exemption By-law 1-2003.....	Sept 15/03	8:1.152	
Exemption By-law 1-2004.....	Aug 26/04	9:1.238	
Exemption By-law 1-2005.....	July 29/05	10:1.301	
Exemption By-law 1-2006.....	Sept 27/06	11:1.140	
Exemption By-law 1-2007.....	Sept 7/07	12:1.51	
Property Tax Expenditure By-law.....	Sept 21/00	5:1.95	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02.....	Sept 6/00	5:1.102	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-03.....	Feb 24/01	5:2.257	
1998 Rates By-law.....	Aug 11/98	3:1.77	
1999 Rates By-law.....	July 20/99	3:2.405	
2000 Rates By-law.....	Sept 21/00	5:1.92	
2001 Rates By-law.....	Aug 25/01	6:1.159	
2002 Rates By-law.....	Oct 10/02	7:2.518	
2003 Rates By-law.....	Sept 15/03	8:1.150	
2004 Rates By-law.....	Aug 26/04	9:1.236	
2005 Rates By-law.....	July 29/05	10:1.299	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>SKOWKALE FIRST NATION (continued)</b>			
2006 Rates By-law .....	Sept 27/06	11:1.138	
2007 Rates By-law .....	Sept 7/07	12:1.49	
<b>SKUPPAH INDIAN BAND</b>			
2002 Rates By-law .....	Oct 10/02	7:2.521	
2003 Rates By-law .....	Aug 29/03	8:1.153	
2004 Rates By-law .....	Aug 18/04	9:1.239	
2005 Rates By-law .....	Aug 15/05	10:1.302	
2006 Rates By-law .....	Dec 11/06	11:1.141	
2007 Rates By-law .....	Oct 12/07	12:1.52	
2008 Rates By-law .....	Oct 7/08	13:1.571	
2009 Rates By-law .....	Dec 18/09	14:1.170	
Taxation Expenditure By-law .....	Dec 18/09	14:1.172	
<b>SKWAY INDIAN BAND see SHXWHÁ:Y VILLAGE</b>			
<b>SLIAMMON FIRST NATION</b>			
Annual Expenditure Law, 2008 .....	June 6/08	12:2.422	
Annual Expenditure Law, 2009 .....	June 11/09	13:3.1830	
Annual Rates Law, 2008 .....	June 6/08	12:2.428	
Annual Rates Law, 2009 .....	June 11/09	13:3.1836	
Property Assessment Law, 2009 .....	May 21/09	13:3.1840	
Property Taxation Law, 2009 .....	May 21/09	13:3.1877	
1997 Annual Tax Rates By-law .....	May 29/97	2:1.252	
1998 Annual Tax Rates By-law .....	June 18/98	2:2.624	
1999 Annual Tax Rate By-law .....	May 31/99	3:2.408	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>SLIAMMON FIRST NATION (continued)</b>			
2000 Annual Tax Rates By-law .....	June 25/00	4:2.235	
2001 Annual Tax Rates By-law .....	Aug 6/01	6:1.162	
2002 Annual Tax Rates By-law .....	July 15/02	6:2.449	
2003 Annual Tax Rates By-law .....	June 11/03	8:1.155	
2004 Annual Tax Rates By-law .....	June 18/04	8:2.458	
2005 Annual Tax Rates By-law .....	July 4/05	10:1.304	
2006 Annual Tax Rates By-law .....	Sept 19/06	11:2.380	
2007 Annual Tax Rates By-law .....	June 25/07	11:2.382	
Property Tax Expenditure By-law .....	June 20/97	2:1.254	
Property Tax Expenditure By-law .....	Aug 6/01	6:1.164	
Property Tax Expenditure By-law .....	July 15/02	6:2.451	
Property Tax Expenditure By-law .....	June 11/03	8:1.157	
Property Tax Expenditure By-law .....	June 21/04	8:2.460	
Property Tax Expenditure By-law .....	July 4/05	10:1.306	
Property Tax Expenditure By-law .....	Sept 19/06	11:2.384	
Property Tax Expenditure By-law .....	June 25/07	11:2.391	
<b>SNUNEYMUXW FIRST NATION see also NANAIMO INDIAN BAND</b>			
2002 Taxation Rates By-law .....	Sept 1/02	7:1.300	
2003 Taxation Rates By-law .....	Aug 26/03	8:1.164	
2004 Taxation Rates By-law .....	June 4/04	8:2.466	
2005 Taxation Rates By-law .....	July 6/05	10:1.312	
Taxation Rates By-law 2006 .....	June 16/06	10:2.708	
Taxation Rates By-law 2007 .....	Aug 7/07	11:2.398	

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<b>BRITISH COLUMBIA (continued)</b>			
SNUNEYMUXW FIRST NATION see also NANAIMO INDIAN BAND (continued)			
Taxation Rates By-law 2008 .....	Dec 19/08	13:3.1984	
Taxation Rates By-law 2009 .....	Feb 8/10	14:1.178	
<b>SODA CREEK INDIAN BAND</b>			
Property Assessment and Taxation			
By-law No. 1998-TX01 .....	Dec 23/97	2:2.626	
Property Tax Expenditure By-law .....	Sept 3/99	4:1.43	
1998 Rates By-law .....	June 10/98	2:2.682	
1999 Rates By-law .....	July 30/99	4:1.41	
2001 Rates By-law .....	June 14/01	5:2.258	
2002 Rates By-law .....	Nov 27/02	7:1.303	
2003 Rates By-law .....	June 1/03	8:1.166	
2004 Rates By-law .....	May 25/04	8:2.469	
2005 Rates By-law .....	May 31/05	9:2.412	
Rates By-law 2006 .....	May 31/06	10:2.710	
Rates By-law 2007 .....	June 4/07	11:2.401	
Rates By-law 2008 .....	Nov 17/08	13:1.573	
Rates By-law 2009 .....	July 6/09	13:3.1986	
<b>SONGHEES FIRST NATION</b>			
Annual Expenditure Law, 2008 .....	May 28/08	12:2.432	
Annual Expenditure Law, 2009 .....	May 30/09	13:3.1915	
Annual Rates Law, 2008 .....	May 28/08	12:2.438	
Annual Rates Law, 2009 .....	May 30/09	13:3.1921	
Property Assessment Law, 2008 .....	May 16/08	12:2.442	



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<b>BRITISH COLUMBIA (continued)</b>			
<b>SONGHEES FIRST NATION (continued)</b>			
Property Taxation Law, 2008 .....	May 16/08	12:2.481	
<b>I.R. No. 1A Community Wellness Facility Project</b>			
Capital Expenditure By-law No. 2007-03 ...	Oct 11/07	12:1.54	
<b>I.R. No. 1A Drainage Improvement Project</b>			
Capital Expenditure By-law No. 2006-03 ...	Feb 16/07	11:2.403	
Property Tax Expenditure By-law .....	Sept 21/00	5:1.103	
Property Tax Expenditure By-law .....	June 15/01	5:2.262	
Property Tax Expenditure By-law .....	June 3/02	7:1.307	
Property Tax Expenditure By-law .....	June 9/03	8:1.170	
Property Tax Expenditure By-law .....	May 10/04	8:2.473	
Property Tax Expenditure By-law .....	April 18/05	9:2.416	
Property Tax Expenditure By-law No. 2006-01 .....	April 11/06	10:2.714	
Property Tax Expenditure By-law No. 2007-01 .....	April 12/07	11:2.407	
<b>2006 Property Taxation Rates By-law</b>			
No. 2006-02 .....	April 11/06	10:2.712	
<b>2007 Property Taxation Rates By-law</b>			
No. 2007-02 .....	April 12/07	11:2.410	
1998 Rates By-law No. 1998-02 .....	June 9/98	2:2.683	
1999 Rates By-law No. 1999-02 .....	May 31/99	3:2.411	
2000 Rates By-law No. 2000-02 .....	June 25/00	4:2.237	
2001 Rates By-law No. 2001-02 .....	June 15/01	5:2.260	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>SONGHEES FIRST NATION (continued)</b>			
2002 Rates By-law No. 2002-02 .....	June 3/02	7:1.305	
2003 Rates By-law No. 2003-02 .....	June 9/03	8:1.168	
2004 Rates By-law No. 2004-02 .....	May 10/04	8:2.471	
2005 Rates By-law No. 2005-02 .....	April 18/05	9:2.414	
<b>SONGHEES INDIAN BAND</b>			
1997 Annual Tax Rates By-law .....	June 2/97	2:1.261	
<b>SPUZZUM INDIAN BAND</b>			
1996 Property Rates By-law .....	Jan 9/97	2:1.263	
<b>SQUAMISH INDIAN BAND</b>			
<b>Property Taxation By-law</b>			
Amendment Law, 2009 .....	Dec 5/09	14:1.77	
Annual Tax Rates By-law No. 1, 1997 .....	May 30/97	2:1.265	
Annual Tax Rates By-law No. 1, 1998 .....	June 11/98	2:2.685	
Annual Tax Rates By-law No. 1, 1999 .....	May 31/99	3:2.413	
Annual Tax Rates By-law No. 1, 2000 .....	June 4/00	4:2.239	
Annual Tax Rates By-law No. 1, 2001 .....	June 15/01	5:2.270	
Annual Tax Rates By-law No. 1, 2002 .....	July 15/02	6:2.458	
Annual Tax Rates By-law No. 1, 2003 .....	June 9/03	8:1.178	
Annual Tax Rates By-law No. 1, 2004 .....	June 4/04	8:2.481	
Annual Tax Rates By-law No. 1, 2005 .....	June 8/05	9:2.424	
Annual Tax Rates By-law No. 1, 2006 .....	June 16/06	10:2.717	
Annual Tax Rates By-law No. 1, 2007 .....	July 10/07	11:2.412	
Annual Tax Rates By-law No. 1, 2008 .....	Aug 12/08	13:1.575	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>SQUAMISH INDIAN BAND (continued)</b>			
Property Assessment By-law, Amendment By-law No. 1-1998.....	June 9/98	3:1.80	
Property Assessment By-law, Amendment By-law No. 1-1999.....	Feb 8/00	4:2.244	
Property Assessment By-law, Amendment By-law No. 1-2000.....	Dec 20/00	5:2.275	
Property Assessment By-law, Amendment By-law No. 1-2001.....	Feb 16/02	6:2.462	
Property Assessment By-law, Amendment By-law No. 1-2002.....	Feb 14/03	7:2.523	
Property Taxation By-law, Amendment By-law No. 1-1998.....	June 9/98	3:1.84	
<b>SQUAMISH NATION</b>			
Annual Expenditure Law, 2009 .....	Aug 14/09	13:4.2427	
Annual Rates Law, 2009 .....	Aug 14/09	13:4.2433	
<b>SQUIALA FIRST NATION</b>			
Annual Expenditure Law, 2008.....	Oct 11/08	13:1.325	
Annual Expenditure Law, 2009 .....	May 30/09	13:3.1924	
Annual Rates Law, 2008 .....	Oct 11/08	13:1.330	
Annual Rates Law, 2009 .....	May 30/09	13:3.1929	
Property Assessment By-law.....	Nov 16/05	10:1.314	
Property Taxation By-law .....	Nov 16/05	10:1.351	
Tax Rates By-law 2006 .....	Oct 10/06	11:1.143	

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BRITISH COLUMBIA (continued)			
SQUIALA FIRST NATION (continued)			
Tax Rates By-law 2007 .....	July 10/07	11:2.417	
ST. MARY'S INDIAN BAND			
Annual Expenditure Law, 2008.....	May 30/08	12:2.518	
Annual Expenditure Law No. 102, 2009.....	June 11/09	13:3.1932	
Annual Rates Law, 2008 .....	May 30/08	12:2.523	
Annual Rates Law No. 103, 2009 .....	June 11/09	13:3.1935	
Property Assessment Amendment Law, 2008-02 ...	Dec 17/08	13:1.333	
Property Assessment Law, 2008.....	Sept 18/08	13:1.334	<b>s.29(2)</b> by Property Assessment Amendment Law, 2008-02 (13:1.333)
Property Taxation Law, 2008 .....	Sept 18/08	13:1.371	
Expenditure By-law.....	Aug 16/05	10:1.382	
Rates By-law 1997-T05 .....	June 2/97	2:1.270	
Rates By-law 1998-T05 .....	June 18/98	2:2.690	
Rates By-law 1999-T07 .....	July 30/99	4:1.49	
Rates By-law 2000-Yr08.....	June 25/00	4:2.247	
Rates By-law 2001-Yr09.....	Aug 6/01	6:1.172	
Rates By-law 2002-Yr10.....	Sept 1/02	7:1.315	
Rates By-law 2003-Yr11 .....	Aug 29/03	8:1.183	
Rates By-law 2004-Yr12.....	Sept 28/04	9:1.241	
Rates By-law 2005-Yr13.....	July 6/05	10:1.387	
Rates By-law 2006-Yr14.....	Nov 16/06	11:1.145	
Rates By-law 2007-Yr15.....	Jan 16/08	12:2.799	
Taxation Amendment By-law No. 1, 2007 .....	Jan 16/08	12:2.800	

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<b>BRITISH COLUMBIA (continued)</b>			
STELLAT'EN FIRST NATION			
By-law No. 1998-1 - Respecting the Appropriation and Expenditure of Moneys for Primary and Secondary Education.....	Nov 5/99	4:1.50	
SUMAS FIRST NATION			
Annual Expenditure Law, 2008.....	Nov 8/08	13:1.406	
Annual Expenditure Law, 2009.....	Aug 7/09	13:4.2437	
Annual Rates Law, 2008.....	Nov 8/08	13:1.411	
Annual Rates Law, 2009.....	Aug 7/09	13:4.2441	
Tax Rates By-law 2005.....	Sept 28/05	10:1.388	
Tax Rates By-law 2006.....	Sept 19/06	11:1.146	
Tax Rates By-law 2007.....	Sept 18/07	12:1.57	
T'IT'Q'ET FIRST NATION			
2003 Rates By-law.....	Sept 30/03	8:1.184	
2004 Rates By-law.....	Aug 18/04	9:1.242	
2005 Rates By-law.....	July 29/05	10:1.390	
Rates By-law 2006.....	Aug 29/06	11:1.148	
Rates By-law 2007.....	June 25/07	11:2.419	
Rates By-law 2008.....	Sept 10/08	13:1.580	
Rates By-law 2009.....	Feb 8/10	14:1.180	
TL'AZT'EN NATION			
2000 Expenditure By-law.....	Dec 20/00	5:2.278	
2002 Expenditure By-law.....	July 15/02	7:1.316	
2003 Expenditure By-law.....	June 9/03	8:1.186	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>TL'AZT'EN NATION (continued)</b>			
2004 Expenditure By-law.....	Aug 26/04	9:1.243	
2005 Expenditure By-law.....	July 22/05	10:1.391	
2006 Expenditure By-law.....	Aug 1/06	11:1.149	
2007 Expenditure By-law.....	Sept 7/07	12:1.59	
2008 Expenditure By-law.....	Dec 19/08	13:3.1988	
1998 Rates By-law .....	July 23/98	3:1.87	
1999 Rates By-law .....	Nov 1/99	4:1.53	
2000 Rates By-law .....	Oct 20/00	5:1.111	
2002 Rates By-law .....	July 15/02	7:1.317	
2003 Rates By-law .....	June 9/03	8:1.187	
2004 Rates By-law .....	Aug 26/04	9:1.244	
2005 Rates By-law .....	July 22/05	10:1.392	
Rates By-law 2006 .....	Aug 1/06	11:1.150	
Rates By-law 2007 .....	Sept 7/07	12:1.60	
Rates By-law 2008 .....	Dec 19/08	13:3.1989	
Rates By-law 2009 .....	Oct 27/09	13:4.2528	
2009 Taxation Expenditure By-law.....	Oct 27/09	13:4.2530	
<b>TLA-O-QUI-AHT FIRST NATIONS</b>			
Annual Expenditure Law, 2008.....	Sept 18/08	13:1.414	
Annual Expenditure Law, 2009 .....	Sept 16/09	13:4.2444	
Annual Rates Law, 2008 .....	Sept 18/08	13:1.420	
Annual Rates Law, 2009 .....	Sept 16/09	13:4.2449	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>TOBACCO PLAINS INDIAN BAND</b>			
Annual Budget Expenditure Law, 2008 .....	May 30/08	12:2.526	
Annual Expenditure Law, 2009 .....	June 5/09	13:3.1938	
Annual Rates Law, 2008 .....	May 30/08	12:2.532	
Annual Rates Law, 2009 .....	June 5/09	13:3.1942	
Property Assessment Law, 2008 .....	July 10/08	12:2.535	
Property Taxation Law, 2008 .....	July 10/08	12:2.573	
2002 Rates By-law .....	June 3/02	6:2.471	
2003 Rates By-law .....	June 11/03	8:1.189	
2004 Rates By-law .....	July 6/04	8:2.486	
2005 Rates By-law .....	Sept 28/05	10:1.394	
Rates By-law 2006 .....	June 16/06	10:2.722	
Rates By-law 2007 .....	June 25/07	11:2.420	
<b>TSAWOUT FIRST NATION</b>			
Annual Expenditure Law, 2008 .....	May 30/08	12:2.609	
Annual Expenditure Law, 2009 .....	June 26/09	13:4.2452	
Annual Rates Law, 2008 .....	May 30/08	12:2.615	
Annual Rates Law, 2009 .....	June 26/09	13:4.2457	
Property Assessment Law, 2008 .....	Sept 18/08	13:1.423	
Property Taxation Law, 2008 .....	Sept 18/08	13:1.461	
<b>TSAWOUT INDIAN BAND</b>			
Rates By-law 1997-T01 .....	May 28/97	2:1.271	
Rates By-law 1998-TX01 .....	June 9/98	2:2.691	
Rates By-law 1999-TX01 .....	May 31/99	3:2.418	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>TSAWOUT INDIAN BAND (continued)</b>			
Rates By-law 2000 TX-01 .....	June 4/00	4:2.248	
Rates By-law 2001 TX-02 .....	June 13/01	5:2.279	
Rates By-law 2002 TX-01 .....	May 29/02	6:2.473	
Rates By-law 2003 TX-01 .....	June 1/03	7:2.526	
Rates By-law 2004 TX-01 .....	May 25/04	8:2.488	
Rates By-law 2005 TX-01 .....	May 31/05	9:2.429	
Rates By-law 2006 TX-01 .....	May 15/06	10:2.724	
Rates By-law 2007 TX-01 .....	June 4/07	11:2.422	
<b>TSAWWASSEN FIRST NATION</b>			
Annual Expenditure Law, 2008 .....	May 30/08	12:2.619	
Annual Rates Law, 2008 .....	June 1/08	12:2.625	
<b>Assessment By-law Amendment</b>			
By-law 1999 .....	Mar 9/00	4:2.250	
<b>By-law Authorizing Reduction of Taxes</b>			
by an Amount Equal to Provincial			
Home Ownership Grants .....	June 2/97	2:1.274	
<b>By-law Authorizing Reduction of Taxes</b>			
by an Amount Equal to Provincial			
Home Ownership Grants .....	June 1/98	2:2.693	
1997 Rates By-law .....	June 2/97	2:1.275	
1998 Rates By-law .....	June 18/98	2:2.694	
1999 Rates By-law .....	May 31/99	3:2.422	
2000 Rates By-law .....	June 4/00	4:2.295	



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<b>BRITISH COLUMBIA (continued)</b>			
<b>TSAWWASSEN FIRST NATION (continued)</b>			
2001 Rates By-law .....	June 15/01	5:2.281	
2002 Rates By-law .....	June 3/02	6:2.474	
2003 Rates By-law .....	May 29/03	8:1.191	
2004 Rates By-law .....	May 30/04	8:2.490	
2005 Rates By-law .....	June 8/05	9:2.431	
2006 Rates By-law .....	June 16/06	10:2.725	
2007 Rates By-law .....	Nov 15/07	12:1.62	
Taxation By-law Amendment By-law 1997 .....	Oct 20/97	2:2.696	
Taxation By-law Amendment By-law 1999 .....	Mar 9/00	4:2.297	
<b>TS'KW'AYLAXW FIRST NATION see also PAVILION INDIAN BAND</b>			
Property Tax Expenditure By-law .....	Dec 18/09	14:1.181	
Rates By-law 2005-T01 .....	July 22/05	10:1.396	
Rates By-law 2006-T01 .....	July 10/06	10:2.727	
Rates By-law 2007-T01 .....	Sept 21/07	12:1.64	
Rates By-law 2008-T01 .....	Mar 17/09	13:3.1991	
Rates By-law 2009-T01 .....	Dec 18/09	14:1.187	
<b>TSILEIL-WAUTUTH NATION (BURRARD INDIAN BAND)</b>			
Annual Expenditure Law, 2009 .....	June 5/09	13:3.1945	
Annual Rates Law, 2009 .....	June 5/09	13:3.1949	
<b>Consolidated Property Assessment and</b>			
Taxation By-law 1997 .....	Sept 30/97	2:2.698	<b>ss.16, 21(1), 30(2)</b> by Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-1 (4:2.302)

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<b>BRITISH COLUMBIA (continued)</b>			
<b>T'SLEIL-WAUTUTH NATION (BURRARD INDIAN BAND) (continued)</b>			
Consolidated Property Assessment and Taxation By-law 1997 (continued)			s.46 by Consolidated Property Assessment and Taxation By-law 1997 Amendment
Taxation By-law 1997 (continued)			By-law 1999-2000 (4:2.304)
<b>Consolidated Property Assessment and Taxation By-law 1997 Amendment</b>			
Taxation By-law 1999-1 .....	Feb 8/00	4:2.302	
<b>Consolidated Property Assessment and Taxation By-law 1997 Amendment</b>			
By-law 1999-2000 .....	Dec 7/99	4:2.304	
Expenditure By-law No. EXP-2000-01 .....	Dec 18/00	5:2.285	
Expenditure By-law No. EXP 2006-01 .....	June 16/06	10:2.729	
Expenditure By-law No. EXP 2007-01 .....	June 25/07	11:2.423	
Expenditure By-law No. EXP 2008-01 .....	Aug 12/08	13:1.581	
1999 Rates By-law .....	June 28/99	3:2.424	
2000 Rates By-law .....	June 25/00	4:2.300	
2001 Rates By-law .....	June 15/01	5:2.283	
2002 Rates By-law .....	Sept 1/02	7:1.319	
2003 Rates By-law .....	June 11/03	8:1.193	
2004 Rates By-law .....	June 11/04	8:2.492	
2005 Rates By-law .....	July 6/05	10:1.398	
Rates By-law 2006 .....	June 16/06	10:2.734	
Rates By-law 2007 .....	June 25/07	11:2.428	
Rates By-law 2008 .....	Aug 12/08	13:1.586	

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<b>BRITISH COLUMBIA (continued)</b> <b>TZEACHTEN FIRST NATION</b>			
Annual Expenditure Law, 2008.....	June 6/08	12:2.629	
Annual Expenditure Law, 2009.....	Aug 7/09	13:4.2461	
Annual Rates Law, 2008.....	June 6/08	12:2.635	
Annual Rates Law, 2009.....	Aug 7/09	13:4.2465	
Exemption By-law 1998.....	Aug 11/98	3:1.89	
Exemption By-law 1999.....	July 20/99	3:2.426	
Exemption By-law 2001.....	June 15/01	5:2.292	
Exemption By-law 2002.....	Sept 1/02	7:1.323	
Property Tax Expenditure By-law.....	Sept 21/00	5:1.115	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02.....	Sept 6/00	5:1.122	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-03.....	Dec 20/00	5:2.293	
1998 Rates By-law.....	Aug 11/98	3:1.90	
1999 Rates By-law.....	July 20/99	3:2.427	
2000 Rates By-law.....	Sept 21/00	5:1.113	
2001 Rates By-law.....	June 15/01	5:2.290	
2002 Rates By-law.....	Sept 1/02	7:1.321	
Rates By-law No. 2003.....	Aug 29/03	8:1.195	
Rates By-law No. 2004.....	June 4/04	8:2.494	
Rates By-law No. 2005.....	May 31/05	9:2.433	
Rates By-law No. 2006.....	July 10/06	11:1.152	
Rates By-law No. 2007.....	July 10/07	11:2.430	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>UNION BAR FIRST NATION</b>			
Property Assessment By-law .....	Jan 19/07	11:2.432	
Property Taxation By-law .....	Jan 19/07	11:2.468	
Tax Rates By-law 2007 .....	Aug 7/07	11:2.499	
<b>UPPER SIMILKAMEEN INDIAN BAND</b>			
2002 Assessment By-law .....	Dec 19/02	7:2.528	
Expenditure By-law .....	Jan 15/03	7:2.576	
Property Assessment and Taxation By-law .....	Feb 11/97	2:1.280	
Property Tax Amending By-law No. 1 (1997) ..	Nov 7/97	2:2.752	
Property Taxation By-law .....	Dec 19/02	7:2.581	
1997 Rates By-law .....	Aug 15/97	2:1.278	
1998 Rates By-law .....	Oct 23/98	3:1.93	
1999 Rates By-law .....	Dec 7/99	4:2.305	
2000 Rates By-law .....	Jan 21/01	5:2.294	
2001 Rates By-law .....	Sept 20/01	6:1.173	
2002 Rates By-law .....	Nov 27/02	7:1.324	
2003 Rates By-law .....	Sept 5/03	8:1.197	
2004 Rates By-law .....	Nov 15/04	9:1.246	
Rates By-law 2006 .....	Dec 7/06	11:1.154	
2007 Rates By-law .....	Jan 16/08	12:2.802	
2008 Rates By-law .....	Dec 19/08	13:3.1993	
2009 Rates By-law .....	Feb 8/10	14:1.189	
<b>WEST MOBERLY FIRST NATIONS #545</b>			
Financial Administration By-law .....	Feb 16/02	6:2.476	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>WEST MOBERLY FIRST NATIONS #545 (continued)</b>			
Property Assessment and Taxation By-law .....	May 29/02	6:2.487	
<b>WESTBANK FIRST NATION</b>			
Campbell Road Capital Expenditure By-law No. 01-TX-01 .....	May 5/01	5:2.300	
Cougar Road Improvement By-law No. 99-TX-05 .....	May 7/00	4:2.309	
Design and Mapping By-law No. 03-TX-01 .....	May 18/03	8:1.203	
1997 Expenditure By-law Annual Budget .....	July 29/97	2:1.337	
1998 Expenditure By-law Annual Budget .....	May 28/98	3:1.95	
1999 Expenditure By-law Annual Budget .....	May 28/99	3:2.430	
2001 Expenditure By-law Annual Budget .....	June 15/01	5:2.296	
2002 Expenditure By-law Annual Budget .....	May 29/02	6:2.539	
2003 Expenditure By-law Annual Budget .....	May 25/03	8:1.199	
2004 Expenditure By-law Annual Budget .....	May 31/04	8:2.496	
2005 Expenditure By-law Annual Budget .....	May 31/05	9:2.435	
Expenditure By-law Annual Budget 2006 .....	May 31/06	10:2.736	
Expenditure By-law Annual Budget 2007 .....	June 4/07	11:2.501	
Expenditure By-law Annual Budget 2008 .....	June 12/08	12:2.804	
Expenditure By-law Annual Budget 2009 .....	June 15/09	13:3.1995	
Old Ferry Wharf Road Waterworks By-law No. 99-TX-04 .....	Oct 17/99	4:2.312	
Property Assessment Amendment By-law 97-TX-05 .....	Oct 31/97	2:2.754	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>WESTBANK FIRST NATION (continued)</b>			
Property Taxation Amendment By-law 97-TX-04..	Dec 19/97	2:2.757	
Property Taxation Amendment By-law 99-TX-01..	June 23/99	3:2.434	
Property Taxation Amendment By-law No. 05-TX-02 .....	July 13/05	10:1.400	
Property Taxation Amendment By-law 09-TX-04..	Dec 18/09	14:1.194	
Property Taxation By-law No. 05-TX-03.....	Dec 22/05	10:2.739	
1997 Tax Rate Schedule Amending By-law ....	May 28/97	2:1.339	
1998 Tax Rate Schedule Amending By-law .....	May 28/98	3:1.197	
1999 Tax Rate Schedule Amending By-law ....	May 28/99	3:2.432	
2000 Tax Rate Schedule Amending By-law .....	June 1/00	4:2.307	
2001 Tax Rate Schedule Amending By-law .....	May 30/01	5:2.298	
2002 Tax Rate Schedule Amending By-law .....	May 29/02	6:2.541	
2003 Tax Rate Schedule Amending By-law .....	May 25/03	8:1.201	
2004 Tax Rate Schedule Amending By-law .....	May 31/04	8:2.498	
2005 Tax Rate Schedule Amending By-law .....	May 31/05	9:2.438	
Tax Rate Schedule Amending By-law 2006 ....	May 31/06	10:2.743	
Tax Rate Schedule Amending By-law 2007 ....	June 4/07	11:2.505	
Tax Rate Schedule Amending By-law 2008 ....	June 12/08	12:2.815	
Tax Rate Schedule Amending By-law 2009 ....	June 15/09	13:3.2002	
Taxation Expenditure Amendment By-law 97-TX-03 .....	July 29/97	2:1.341	
Tobacco Products Tax By-law, 1998 TX-01 ....	Feb 1/98	2:1.344	

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BRITISH COLUMBIA (continued) WESTBANK FIRST NATION (continued)			
Tsinstikeptum I.R. #9 Capital Expenditure	By-law No. 00-TX-02.....	May 7/00	4:2.315
			<b>repealed</b> by Tsinstikeptum Indian Reserve No. 9 Capital Expenditure By-law No. 00-TX-06 (5:2.309)
Tsinstikeptum Indian Reserve No. 9 Capital Expenditure By-law No. 00-TX-06.....	Dec 21/00	5:2.309	
[Tsinstikeptum] I.R. #9 Pine Stadium Lighting Improvement Project Capital Expenditure By-law No. 04-TX-02.....	July 6/04	8:2.501	
[Tsinstikeptum] I.R. #09 Pine Stadium Pavilion Recreation Project Capital Expenditure			
By-law No. 09-TX-01.....	Apr 27/09	13:3.1999	
[Tsinstikeptum] I.R. #9 Sidewalk Development Project Phase I & II Capital Expenditure			
By-law No. 09-TX-05.....	Nov 16/09	14:1.191	
[Tsinstikeptum] I.R. #9 STQA? Kw LNIW?T Community Health Building Capital Expenditure By-law No. 05-TX-06.....	Dec 19/06	10:2.746	
[Tsinstikeptum] I.R. #9 Water Distribution System Capital Expenditure By-law No. 02-TX-04..	Nov 30/02	7:1.326	
[Tsinstikeptum] I.R. No. 9 Water Reservoir Expansion Project Capital Expenditure			
By-law No. 06-TX-03.....	Nov 16/06	11:1.156	

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BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
[Tsinstikeptum] I.R. No. 10 Campbell Road			
Interchange Drainage Project Capital			
Expenditure By-law No. 07-TX-04 .....	Jan 16/08	12:2.809	
Tsinstikeptum I.R. #10 Capital Expenditure			
By-law No. 00-TX-01 .....	May 7/00	4:2.341	<b>repealed</b> by Tsinstikeptum Indian Reserve No. 10 Capital Expenditure By-law No. 00-TX-05 (5:2.311)
Tsinstikeptum Indian Reserve No. 10 Capital			
Expenditure By-law No. 00-TX-05 .....	Dec 21/00	5:2.311	
[Tsinstikeptum] I.R. #10 Highway 97			
Infrastructure and Road Access			
Improvement Project Capital Expenditure			
By-law No. 03-TX-05 .....	May 10/04	8:2.504	
Tsinstikeptum I.R. No. 10 Lakeridge Sewer			
Project Capital Expenditure Amendment			
By-law No. 05-TX-01 .....	Dec 16/05	10:2.750	
[Tsinstikeptum] I.R. #10 Lakeridge Sewer			
Project Capital Expenditure			
By-law No. 03-TX-04 .....	Nov 18/03	8:2.509	
Tsinstikeptum I.R. No. 10 Lindley Building			
Signage Project Capital Expenditure			
By-law No. 05-TX-07 .....	Dec 16/05	10:2.754	



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<b>BRITISH COLUMBIA (continued)</b>			
<b>WESTBANK FIRST NATION (continued)</b>			
[Tsinstikeptum] I.R.#10 Water Distribution System Capital Expenditure By-law No. 01-TX-02 .....	May 5/01	5:2.305	
[Tsinstikeptum] I.R. No. 10 Water Reservoir Expansion Project Capital Expenditure By-law No. 07-TX-03 .....	Jan 16/08	12:2.812	
[Tsinstikeptum] I.R. #10 Westside Road Lift Station Project Capital Expenditure By-law No. 04-TX-01 .....	May 10/04	8:2.517	
WFN Business Licence Law No. 2005-17 .....	Mar 31/05	9:2.441	
<b>WHISPERING PINES/CLINTON INDIAN BAND</b>			
Property Tax Expenditure By-law 1996 .....	Feb 3/97	2:1.350	
1997 Rates By-law .....	May 30/97	2:1.346	
1998 Rates By-law .....	June 18/98	2:2.760	
1999 Rates By-law .....	July 20/99	3:2.435	
2001 Rates By-law .....	Dec 19/01	6:2.543	
2002 Rates By-law .....	Oct 10/02	7:1.331	
2003 Rates By-law .....	Nov 18/03	8:2.522	
2004 Rates By-law .....	Aug 18/04	9:1.248	
2005 Rates By-law .....	Sept 28/05	10:1.406	
2006 Rates By-law .....	July 10/06	10:2.757	
2007 Rates By-law .....	Aug 7/07	11:2.508	
2008 Rates By-law .....	Apr 8/09	13:3.2005	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>WHISPERING PINES/CLINTON INDIAN BAND (continued)</b>			
2009 Rates By-law .....	Oct 27/09	13:4.2536	
<b>WILLIAMS LAKE INDIAN BAND</b>			
Property Assessment and Taxation By-law .....	Apr 19/04	8:2.524	
Property Taxation Expenditure By-law .....	July 19/06	11:1.160	
Rates By-law 2006 .....	May 31/06	11:1.166	
Rates By-law 2007 .....	Aug 7/07	11:2.510	
Rates By-law 2008 .....	Feb 6/09	13:3.2007	
2009 Rates By-law .....	Oct 19/09	13:4.2538	
<b>YALE FIRST NATION No. 589</b>			
Financial Administration By-law .....	Jan 24/03	7:2.635	
Property Assessment and Taxation By-law .....	April 9/03	7:2.646	
<b>YEKOCOCHE FIRST NATION No. 728</b>			
Financial Administration By-law .....	Nov 27/02	7:2.697	
Property Assessment and Taxation By-law .....	Feb 25/03	7:2.708	
<b>MANITOBA</b>			
<b>CHEMAWAWIN CREE NATION</b>			
Financial Administration By-law .....	Oct 7/08	13:1.588	
<b>MARCEL COLOMB FIRST NATION</b>			
Band Custom Election Code .....	Mar 12/99	3:2.437	
<b>OPASKWAYAK CREE NATION</b>			
OCN Annual Tax Rate By-law No. 1, 1998 .....	May 25/98	2:2.762	
OCN Annual Tax Rate By-law No. 1, 1999 .....	May 17/99	3:2.457	
OCN Annual Tax Rate By-law No. 1, 2000 .....	July 11/00	4:2.384	

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<b>MANITOBA (continued)</b>			
OPASKWYAK CREE NATION (continued)			
OCN Annual Tax Rate By-law No. 1, 2001 .....	May 19/01	5:2.313	
OCN Annual Tax Rate By-law No. 1, 2002 .....	May 29/02	6:2.545	
OCN Annual Tax Rate By-law No. 1, 2003 .....	May 13/03	7:2.759	
OCN Annual Tax Rate By-law No. 1, 2004 .....	May 3/04	8:2.575	
OCN Annual Tax Rate By-law No. 1, 2005 .....	May 16/05	9:2.457	
OCN Annual Tax Rate By-law No. 1, 2006 .....	May 15/06	10:2.759	
OCN Annual Tax Rate By-law No. 1, 2007 .....	June 4/07	11:2.512	
OCN Annual Tax Rate By-law No. 1, 2008 .....	June 6/08	12:2.818	
OCN Annual Tax Rate By-law No. 1, 2009 .....	June 15/09	13:3.2009	
OCN Land Tax By-law Amendment 1998 .....	June 9/98	3:1.99	
OCN Land Tax Expenditure By-law 1998 .....	June 9/98	3:1.101	
<b>NEW BRUNSWICK</b>			
<b>RED BANK FIRST NATION</b>			
Property Assessment and Taxation By-law .....	May 5/01	5:2.315	
<b>NEWFOUNDLAND AND LABRADOR</b>			
<b>MIAWPUKEK FIRST NATION</b>			
Telephone Companies Taxation By-law .....	Feb 9/00	4:2.386	
<b>MUSHUAU INNU FIRST NATION</b>			
Taxation Expenditure By-law .....	Dec 7/06	11:1.168	
<b>Telecommunications Companies</b>			
Taxation By-law .....	Dec 7/06	11:1.174	
<b>SHESHATSHU INNU FIRST NATION</b>			
Taxation Expenditure By-law .....	Aug 4/06	11:1.179	

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NEWFOUNDLAND AND LABRADOR (continued)			
SHESHATSHU INNU FIRST NATION (continued)			
Telecommunication Companies			
Taxation By-law .....	May 15/06	10:2.761	
NORTHWEST TERRITORIES			
HAY RIVER DENE BAND RESERVE No. 1			
Business Licensing By-law .....	Jan 13/00	4:2.390	
SALT RIVER FIRST NATION			
Settlement Revenue Account By-law .....	Dec 4/07	12:1.66	
NOVA SCOTIA			
ESKASONI BAND			
Property Assessment and Taxation By-law .....	June 9/98	3:1.108	
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Property Tax Expenditure By-law .....	Sept 14/09	13:4.2540	
1998 Rates By-law .....	Dec 8/98	3:1.182	
2000 Rates By-law .....	Sept 21/00	5:1.123	
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Rates By-law 2007 .....	June 4/07	11:2.514	
Rates By-law 2008 .....	Sept 4/08	13:1.610	
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<b>PICTOU LANDING FIRST NATION</b>			
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<b>CHIPPEWAS OF KETTLE &amp; STONY POINT FIRST NATION</b>			
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<b>CHIPPEWAS OF MNJIKANING FIRST NATION</b>			
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Règlement administratif sur les taux de taxes foncières, numéro 2, 1999 .....	le 31 mai 99	3:2.468	
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Règlement 2004-02 concernant les coûts de			
certains services publics .....	le 24 août 04	9:1.253	<b>art. 1</b> by Règlement 2006-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.528) <b>art. 3</b> by Règlement 2005-01 modifiant le Règlement 2004-02 concernant les coûts

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2004 Tax Rates By-law.....	Aug 28/04	9:1.256	
2005 Tax Rates By-law.....	July 11/05	10:1.408	
2006 Tax Rates By-law.....	Aug 1/06	11:1.188	
2008 Tax Rates By-law.....	Nov 17/08	13:1.613	
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Cote Revenue Account By-law.....	June 2/09	13:4.2549	
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Business Licensing By-law No. 1, 2003.....	May 3/04	8:2.616	
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Annual Expenditure Law, 2008.....	July 1/08	12:2.638	
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<b>SASKATCHEWAN (continued)</b>			
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2002 Rates By-law .....	Nov 27/02	7:1.362	
2003 Rates By-law .....	Sept 30/03	8:1.207	
2004 Rates By-law .....	Dec 2/04	9:1.257	
2005 Rates By-law .....	Oct 31/05	10:1.409	
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Rates By-law 2007 .....	Jan 16/08	12:2.834	
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<b>WHITE BEAR FIRST NATIONS</b>			
Annual Expenditure Law, 2008 .....	Oct 11/08	13:1.496	
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Annual Rates Law, 2009 .....	Oct 22/09	13:4.2481	
Financial Administration By-law .....	May 29/03	8:1.212	
<b>Property Assessment and Taxation</b>			
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Property Tax Expenditure By-law .....	Sept 3/99	4:1.55	
Smoking By-law .....	Jan 1/05	9:2.471	
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SASKATCHEWAN (continued)			
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2003 Tax Rates By-law .....	July 14/03	8:1.209	
2004 Tax Rates By-law .....	Aug 18/04	9:1.259	
2005 Tax Rates By-law .....	July 22/05	10:1.411	
2006 Tax Rates By-law .....	Mar 19/07	11:2.532	
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2002 Rates By-law .....	Sept 6/02	7:1.367	
2003 Rates By-law .....	Sept 30/03	8:1.237	
2004 Rates By-law .....	Nov 10/04	9:1.262	
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2006 Rates By-law .....	Nov 16/06	11:1.191	
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2008 Rates By-law .....	Nov 17/08	13:1.622	
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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. 13:4:2091).

<b>Title</b>	<b>Effective date</b>	<b>Consolidation</b>	<b>F.N. Gaz.</b>
<b>FIRST NATIONS TAX COMMISSION</b>			
<b>STANDARDS</b>			
Standards Establishing Criteria for Approval of Borrowing Laws.....	Sept 17/08		12:3.905
Normes établissant les critères d'agrément des lois sur l'emprunt .....	le 17 sept 08		12:3.960
Standards for First Nation Development			
Cost Charges Laws.....	June 10/09		13:3.1369
Normes relatives aux lois sur les taxes d'aménagement des premières nations.....	le 10 juin 09		13:3.1405
Standards for First Nation Expenditure Laws ...	Oct 22/07	Oct 21/09	13:4.2091
Normes relatives aux lois sur les dépenses des premières nations.....	le 22 oct 07	le 21 oct 09	13:4.2103
Standards for First Nation			
Property Assessment Laws.....	Oct 22/07	Mar 25/09	13:3.1380
Normes relatives aux lois sur l'évaluation foncière des premières nations .....	le 22 oct 07	le 25 mar 09	13:3.1417
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Normes relatives aux lois sur l'imposition foncière des premières nations .....	le 22 oct 07	le 25 mar 09	13:3.1430
Standards for First Nation Tax Rates Laws.....	Oct 22/07	Oct 21/09	13:4.2097
Normes relatives aux lois sur les taux d'imposition foncière des premières nations..	le 22 oct 07	le 21 oct 09	13:4.2109

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<b>FIRST NATIONS TAX COMMISSION</b>			
<b>STANDARDS (continued)</b>			
Standards for the Form and Content of First Nation Borrowing Laws .....	Sept 17/08	Dec 16/08	12:3.948
Normes relatives à la forme et au contenu des lois sur l'emprunt des premières nations..	le 17 sept 08	le 16 déc 08	12:3.1005
Standards for the Submission of Information Required under Section 8 of the Act .....	July 9/08	Sept 17/08	12:3.955
Normes relatives à la présentation des renseignements exigés par l'article 8 de la Loi.....	le 9 juil 08	le 17 sept 08	12:3.1012
<b>PROCEDURES</b>			
Procedures Respecting the Approval of First Nation Local Revenue Laws .....	June 10/09		13:3.1444
Procédure d'agrément des textes législatifs sur les recettes locales des premières nations ..	le 10 juin 09		13:3.1448