

First Nations Gazette



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2010

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FIRST NATIONS GAZETTE

The inaugural issue of the *First Nations Gazette* was published in 1997, under the joint auspices of the Indian Taxation Advisory Board and the Native Law Centre. The vision for the *Gazette* was to provide official notice of and access to First Nation laws, particularly those dealing with property taxation matters. Over the past number of years, through fourteen volumes of publication, the *First Nations Gazette* has ensured that all those 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, *Adams Lake Indian Band Annual Rates Law, 2010*, F.N. Gaz. 2010.14:2.422. 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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- **Standards established by the First Nations Tax Commission (FNTC)**
- **First Nation laws approved by the FNTC under Section 5 of the *FSMA***

STANDARDS FOR FIRST NATION SERVICE TAX LAWS

PART I PREAMBLE

WHEREAS:

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

PART II PURPOSE

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

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

PART III AUTHORITY AND PUBLICATION

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

PART IV APPLICATION

These Standards apply to every service tax law submitted to the Commission for approval under the Act.

PART V

DEFINITIONS

In these Standards:

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

“assessment law” means an assessment law enacted under subparagraph 5(1)(a)(i) of the Act;

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

“chair” means the chair of a review panel;

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

“complainant” means a person who commences an appeal of a service tax;

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

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

“holder” means a person in lawful possession of an interest in land or a person who

- (a) is entitled, through a lease, licence or other legal means, to possess or occupy the interest in land,
- (b) is in actual occupation of the interest in land,
- (c) has any right, title, estate or interest in the interest in land, or
- (d) is a trustee of the interest in land;

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

“Law” means a service tax law enacted under subparagraph 5(1)(a)(iii) of the Act;

“local service area” means a defined area of a reserve to which a service is provided under a service tax law;

“Province” refers to the province in which a reserve is situated;

“registered professional” means an individual qualified and licensed as a professional engineer or architect in the Province;

“reserve” means any land set apart for the use and benefit of a 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;

“review panel” means an independent appeal body established under a Law to hear and determine service tax appeals;

“service” means a work provided by or on behalf of a First Nation for which a service tax will be levied under a Law;

“service tax” means a tax levied under a Law in respect of the provision of a service;

“service tax roll” means a list of persons liable to pay a service tax under a Law;

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

“taxation law” means a taxation law enacted under paragraph 5(1)(a) of the Act; and

“taxes” includes all taxes imposed, levied, assessed or assessable under a local revenue law, and all penalties, interest and costs added to those taxes.

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

PART VI STANDARDS

1. Description of Service

1.1 The Law must describe the service to be provided.

1.2 The Law must levy a service tax only for the provision of a service that is within the categories of services listed in the Schedule to these Standards.

2. Estimated Costs of Service

2.1 The Law must set out the total estimated cost of the service and the proportion of that estimated cost that the First Nation will recover through the service tax.

2.2 In calculating the total estimated cost of the service for the purposes of subsection 2.1, the First Nation must include only the following costs:

- (a) property acquisition costs;
- (b) capital costs;
- (c) professional services costs;
- (d) debt servicing costs; and
- (e) other costs that will be directly incurred in undertaking and financing the service.

2.3 A registered professional must review the total estimated cost of the service set out in the Law and certify that the amount

- (a) includes only those costs permitted under subsection 2.2; and
- (b) provides a complete and accurate estimate of the total costs of the service.

3. Basis of Service Tax

3.1 The Law must state the basis on which the service tax will be levied.

3.2 The service tax set out in the Law must be based on one or more of the following:

- (a) a property value tax based on the assessed value of the property as determined under the First Nation's assessment law;
- (b) a single amount for each property;
- (c) the taxable area of the property; or
- (d) the taxable frontage of the property.

3.3 Where a Law levies a service tax on the basis of the taxable area or taxable frontage of a property, the Law must establish how the taxable area or taxable frontage, as the case may be, will be determined based on the physical characteristics of the property.

4. Establishing Service Tax Rates and Prepayment

4.1 Where the Law imposes a service tax based on a property value tax, the Law must establish the rate to be paid per unit of assessed value of a property as determined under the First Nation's assessment law.

4.2 Where the Law imposes a service tax based on a single rate for each property, the Law must establish the rate to be paid in each year of the service tax.

4.3 Where the Law imposes a service tax based on the taxable area or taxable frontage of a property, the Law must establish either

- (a) the rate to be paid per unit of taxable area or taxable frontage; or
- (b) the rates of tax to be paid for different ranges of taxable areas or taxable frontages.

4.4 In establishing a tax rate, the Law may provide for a uniform rate for all properties, or different rates for different property classes established in the First Nation's assessment law.

4.5 Where the Law allows a holder to prepay the service tax amount, the Law must set out the prepayment amount or the formula that will be used to calculate the prepayment amount.

5. Duration

The Law must set out the number of years that the service tax will be imposed, which must not exceed the lesser of

- (a) thirty (30) years; and
- (b) the reasonable life expectancy of the work constructed as part of the service.

6. Construction Schedule

6.1 The Law must

- (a) set out a construction schedule that includes the proposed dates for the commencement and completion of all design and construction components of the service;
- (b) require the First Nation to commence and complete the construction in accordance with the construction schedule; and
- (c) require the First Nation to commence the construction within one (1) year of the date the service tax is due and payable in the first year that it is levied.

6.2 A registered professional must review the construction schedule required under subsection 6.1 and certify that the construction schedule

- (a) includes all necessary design and construction components of the service; and
- (b) provides a reasonable and achievable time frame for the completion of the service.

7. Service to Local Service Area

Where the Law provides for the service to benefit or be provided to a local service area, the Law must

- (a) define the boundaries of the local service area to which the service will be provided and the service tax levied;
- (b) set out the portion of the costs of the service that will be recovered by the service tax; and
- (c) include a statement indicating the proportion of holders of taxable property within the local service area who support the service and the service tax, and how the First Nation determined the level of support.

8. Service Tax Liability and Exemptions

8.1 The Law must provide that all interests in land in the reserve or within a local service area are subject to the service tax unless

- (a) exempted from the service tax in accordance with the Law;
- (b) the First Nation waives or reduces the service tax in accordance with the Law; or
- (c) the interest in land will not have the opportunity to benefit from the service.

8.2 Where a First Nation wishes to provide for exemptions from a service tax, those exemptions must be set out in the Law.

8.3 Where a Law exempts interests in land from a service tax on the basis that the interest in land is held by the First Nation, a member of the First Nation, or a

corporation in which shares are held by or on behalf of the First Nation or a member of the First Nation, the Law must require the First Nation to pay from its general revenues the service taxes that would have been levied on the exempted property.

8.4 The Law may permit the First Nation to waive or reduce the amount of a service tax in respect of an interest in land only where the holder or a previous holder of that interest in land has

- (a) provided all or part of the service at the holder's expense, or
- (b) already paid towards the costs of the service,

on the terms and conditions specified in the Law.

9. Service Tax Roll

9.1 The Law must provide for the tax administrator to create a service tax roll in the first year that a service tax is levied.

9.2 The Law must require the service tax roll to include 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) where the tax is imposed on the basis of the assessed value of the interest in land, the total assessed value of the interest in land as shown on the First Nation's assessment roll;
- (d) where the tax is imposed on the basis of taxable area or taxable frontage, the taxable area or taxable frontage of the interest in land, as applicable;
- (e) the service tax imposed on the interest in land in the current taxation year;
- (f) any unpaid service taxes, penalties, interest and arrears in respect of the interest in land; and
- (g) if the name of a holder of a charge is included on the First Nation's assessment roll for an interest in land, the name and address of that person.

9.3 Where the service tax is levied on the basis of taxable area or taxable frontage, the Law must require the service tax roll to be reviewed by a registered professional who must certify that the calculation of the taxable area or taxable frontage of each property is correctly shown on the service tax roll.

9.4 The Law must provide a process for the service tax roll to be certified that it was completed in accordance with the requirements of the Law.

9.5 The Law must require the service tax roll to be available for public inspection at the office of the First Nation during regular office hours.

9.6 The Law must include a process for updating the service tax roll in each year that the service tax is levied under the Law.

10. Tax Notice and Payment**10.1 The Law must**

- (a) set the date on which the service taxes are due and payable; and
- (b) set out where tax payments must be made and the acceptable forms of payment.

10.2 The Law must require the tax administrator to mail a tax notice in each year to

- (a) each holder of an interest in land subject to the service tax, and
- (b) each person whose name appears on the service tax roll in respect of a property,

by a date set out in the Law, which date must be at least thirty (30) days before the date that the service tax is due.

10.3 The Law must require the tax notice to include

- (a) the information shown on the service tax roll in respect of the property;
- (b) if the holder may prepay the service tax amount, the amount of the prepayment and the date by which the prepayment must be made; and
- (c) where payment must be made, the manner of payment and the date the service tax is due.

10.4 The Law may provide for a tax notice under a Law to be combined with a tax notice under the First Nation's taxation law.**11. Revenues****11.1 The Law must provide that all revenue collected by the First Nation from the service tax, and interest earned on it, must only be used for the provision of the service.****11.2 The Law must require the tax administrator to establish a separate account for the service tax revenues.****12. Penalties**

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

13. Enforcement

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

14. Establishing a Review Panel**14.1 The Law must provide for Council to establish a review panel to hear and determine service tax appeals.**

14.2 The Law must

- (a) require the review panel to have at least three (3) members and provide for the appointment of those members by Council resolution;
- (b) provide for a term of appointment of members of the review panel of not less than two (2) years;
- (c) fix the remuneration for members of the review panel;
- (d) prohibit a person from serving on the review panel where the person
 - (i) has a personal or financial interest in the subject of the appeal,
 - (ii) is the Chief or a member of Council, or
 - (iii) has financial dealings with the First Nation that could reasonably give rise to a conflict of interest or impair that person's ability to deal fairly or impartially with an appeal;
- (e) set out when and how members of the review panel may be removed from office;
- (f) provide for the appointment of a chair and set out the powers, duties and functions of the chair;
- (g) establish practices and procedures for the conduct of review panel hearings, including respecting
 - (i) a party's right to be heard, have representation, present evidence and call witnesses,
 - (ii) the manner by which the review panel may conduct a hearing, and
 - (iii) the evidentiary rules that apply during a hearing;
- (h) require the review panel, within ten (10) days after completion of a hearing, to make a record of its decision and advise the tax administrator of the decision; and
- (i) require the tax administrator to notify the holder of the property and the complainant of a decision of the review panel.

14.3 In establishing practices and procedures of the review panel, the Law may

- (a) provide for additional practices and procedures to be established in a practices and procedures manual approved by Council resolution; and
- (b) permit the review panel to determine its own procedure during a hearing to the extent not inconsistent with the Law.

14.4 The Law may appoint, or allow Council by resolution to appoint, the First Nation's assessment review board to be the review panel.

15. Appeal to Review Panel

15.1 The Law must

(a) provide an opportunity for holders to appeal a service tax before it is imposed for the first time, on one or more of the following grounds:

- (i) there is an error or omission respecting a name or address on the service tax roll,
- (ii) there is an error or omission in the inclusion of a property,
- (iii) where the service tax is levied on the basis of taxable area or taxable frontage, that there is an error or omission respecting the taxable area or taxable frontage of a property, and
- (iv) where the Law provides for exemptions, that an exemption has been improperly allowed or disallowed;

(b) provide an opportunity in each subsequent year that a service tax is levied for a holder of taxable property to appeal

- (i) a change in the service tax levied against that holder's property, and
- (ii) the tax administrator's refusal to change the service tax levied against that holder's property.

15.2 The Law must not impose a fee for appealing a service tax.

15.3 The Law must provide for the complainant, the tax administrator and the holder of the property (if other than the complainant) to be parties to the appeal.

15.4 The Law must set out procedures for updating the service tax roll to reflect decisions of the review panel.

16. Confidentiality

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

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

PART VII

COMING INTO FORCE

These Standards are established and in effect as of February 10, 2010.

PART VIII
ENQUIRIES

All enquiries respecting these Standards should be directed to:

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

SCHEDULE

SERVICE CATEGORIES

- 1.** The design and construction of First Nation administrative buildings and related infrastructure.
- 2.** The provision of police and fire protection services, and other protection services, and the design and construction of associated facilities.
- 3.** The design and construction of community health buildings and related infrastructure.
- 4.** The design and construction of transportation infrastructure, including roads, boulevards, sidewalks, bridges, overpasses, curbs, traffic islands, lighting and ferries.
- 5.** The design and construction of parking infrastructure, including parkades, parking lots and parking meters.
- 6.** The provision of communications services, including telephone, internet and associated infrastructure.
- 7.** The supply of electricity or natural gas and associated infrastructure.
- 8.** The design and construction of recreation facilities, including arenas, ballparks, parks, playgrounds and swimming pools.
- 9.** The design and construction of cultural facilities, including museums, libraries, community halls and art galleries.
- 10.** The design and construction of water treatment and supply facilities, including water supply, purification, intake and storage facilities, treatment plants, pumping stations and pipe systems.
- 11.** The design and construction of sewage collection, treatment and disposal facilities, including liquid waste disposal planning, collection systems, trunk systems, treatment plants and discharge facilities.
- 12.** The design and construction of dikes, erosion control structures, retaining walls, drainage ditches, flood boxes, sea and harbour walls, waterfront walkways, and wharves and floats.

STANDARDS FOR FIRST NATION TAXPAYER REPRESENTATION TO COUNCIL LAWS

PART I PREAMBLE

WHEREAS:

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

PART II PURPOSE

These Standards set out the requirements that must be met for First Nation laws respecting the procedures by which the interests of taxpayers may be represented to council, enacted under paragraph 5(1)(c) of the Act. These Standards are used by the Commission in its review and approval of First Nations' taxpayer representation to council laws, pursuant to section 31 of the Act. The requirements established in these Standards are in addition to those requirements set out in the Act.

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

PART III AUTHORITY AND PUBLICATION

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

PART IV APPLICATION

These Standards apply to every taxpayer representation to council law submitted to the Commission for approval under the Act.

PART V

DEFINITIONS

In these Standards:

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

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

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

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

“Law” means a taxpayer representation to council law enacted under paragraph 5(1)(c) of the Act;

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

“taxation year” has the meaning given to that term in the Commission Standards for First Nation Property Taxation Laws.

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

PART VI

STANDARDS

1. Notice of Tax Rates and Annual Budget

1.1 The Law must require the First Nation to give notice to its taxpayers of the proposed tax rates and the draft annual budget in each taxation year.

1.2 The Law must require the notice under subsection 1.1 to

- (a) be given at least five (5) days before Council makes its annual rates law and annual expenditure law required under section 10 of the Act;
- (b) be posted in a public place on the reserve, at the administrative offices of the First Nation, or on the First Nation’s website; and
- (c) include a copy of the proposed tax rates and the draft annual budget.

2. Access to Documents

2.1 The Law must require the First Nation to make available the following documents to taxpayers:

- (a) the annual budget;
- (b) all service agreements funded from local revenues;
- (c) audits of the local revenue account; and
- (d) Council resolutions related to property taxation.

2.2 The Law must set out how the First Nation will make available the documents listed in subsection 2.1, which must include at least one (1) of the following methods:

- (a) making the documents available electronically, either on request or by posting on the First Nation's website; and
- (b) making the documents available at the offices of the First Nation during regular business hours.

2.3 The Law may allow Council to deny access to all or a portion of a document listed in subsection 2.1, where the subject matter of the document relates to or contains one (1) or more of the following types of information:

- (a) personal information, where Council considers that release of such information would be an unreasonable invasion of an individual's personal privacy;
- (b) labour relations or other employment matters involving the First Nation;
- (c) the security of property on the reserve;
- (d) law enforcement;
- (e) advice and related communications that are subject to solicitor-client privilege;
- (f) negotiations and related communications respecting proposed agreements with the First Nation;
- (g) the acquisition or disposition by the First Nation of interests in land in the reserve; and
- (h) trade secrets or commercial, financial, labour relations, scientific or technical information of or about a third party, where Council considers that disclosure could reasonably be expected to harm the business interests of the third party.

3. Ongoing Communications with Taxpayers

3.1 The Law must set out the methods that will be used by the First Nation to, on an ongoing and regular basis,

- (a) keep the taxpayers informed of the First Nation's proposals and activities related to property taxation matters; and
- (b) provide a means by which taxpayers and taxpayer associations, if any, may provide input to Council on taxation matters.

3.2 The methods referred to in subsection 3.1 must include at least one (1) of the following:

- (a) public meetings at which the First Nation's proposals for property taxation for that taxation year will be explained and taxpayer input received;

- (b) meetings with Council, members of Council, or administrative staff, at which taxpayers and taxpayer associations, if any, can provide input to the First Nation on the administration and effectiveness of the Law;
- (c) newsletters published by the First Nation respecting taxation matters;
- (d) information published on the First Nation's website respecting taxation matters;
- (e) open houses at which information is provided respecting First Nation taxation matters; and
- (f) Council meetings at which taxpayers and taxpayer associations, if any, may make representations to Council respecting taxation matters.

4. Resolving Taxpayer Disputes

- 4.1 The Law must include procedures for the resolution of
 - (a) taxpayer concerns and disputes respecting the Law or another local revenue law; and
 - (b) all disputes between a taxpayer and the First Nation relating to taxation.
- 4.2 The procedures required by subsection 4.1 must include
 - (a) provisions for resolving concerns or disputes with representatives of the First Nation; and
 - (b) where dispute resolution with representatives of the First Nation is not successful, provisions for resolving the dispute through other dispute resolution mechanisms that must include at least one (1) of facilitation, mediation and arbitration.

PART VII

COMING INTO FORCE

These Standards are established and in effect as of February 10, 2010.

PART VIII

ENQUIRIES

All enquiries respecting these Standards should be directed to:

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

**NORMES RELATIVES AUX LOIS
SUR LES TAXES SUR LES SERVICES
DES PREMIÈRES NATIONS**

**PARTIE I
PRÉAMBULE**

Attendu :

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

**PARTIE II
OBJET**

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

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

**PARTIE III
AUTORISATION ET PUBLICATION**

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

PARTIE IV

APPLICATION

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

PARTIE V

DÉFINITIONS

Les définitions qui suivent s'appliquent aux présentes normes.

- « administrateur fiscal » La personne responsable de l'application et du contrôle d'application du texte législatif, qui est nommée par le conseil.
- « comité d'examen » Organisme d'appel indépendant constitué en vertu du texte législatif pour entendre et trancher les appels relatifs aux taxes sur les services.
- « comité de révision des évaluations foncières » Organisme d'appel indépendant constitué par une première nation en vertu de son texte législatif sur l'évaluation foncière pour entendre et trancher les appels en matière d'évaluation.
- « Commission » La Commission de la fiscalité des premières nations constituée en vertu de la Loi.
- « conseil » S'entend du conseil de la première nation, au sens de la Loi.
- « détenteur » Personne qui est légalement en possession d'un intérêt foncier ou qui, selon le cas :
 - a) a le droit de posséder ou d'occuper l'intérêt foncier en vertu d'un bail ou d'un permis ou par tout autre moyen légal;
 - b) occupe de fait l'intérêt foncier;
 - c) a des intérêts, titres ou droits sur l'intérêt foncier;
 - d) est fiduciaire de l'intérêt foncier.
- « impôts » Vise notamment tous les impôts et taxes imposés, prélevés, évalués ou évaluables en vertu d'un texte législatif sur les recettes locales, ainsi que tous les intérêts, pénalités et frais ajoutés à ces impôts.
- « intérêt foncier » ou « bien foncier » S'entend d'une terre ou des améliorations, ou des deux, dans une réserve, y compris, sans restrictions, tout intérêt dans cette terre ou ces améliorations, toute occupation, possession ou utilisation de la terre ou des améliorations, et tout droit d'occuper, de posséder ou d'utiliser la terre ou les améliorations.
- « Loi » La *Loi sur la gestion financière et statistique des premières nations*, L.C. 2005, ch. 9, ainsi que les règlements pris en vertu de cette loi.
- « plaignant » Personne qui interjette appel à l'égard d'une taxe sur les services.
- « première nation » Bande dont le nom figure à l'annexe de la Loi.

- « président » Le président du comité d'examen.
- « professionnel agréé » Personne qualifiée qui est autorisée par permis à exercer la profession d'architecte ou d'ingénieur professionnel dans la province.
- « province » Province dans laquelle est située la réserve.
- « réserve » Toute terre réservée à l'usage et au profit d'une première nation au sens de la *Loi sur les Indiens*.
- « résolution » Motion adoptée et approuvée par une majorité des membres du conseil présents à une réunion dûment convoquée.
- « rôle de taxes sur les services » Liste des personnes tenues de payer une taxe sur les services en vertu du texte législatif.
- « service » Travail fourni par une première nation ou en son nom à l'égard duquel une taxe sur les services est prélevée en vertu du texte législatif.
- « taxe sur les services » Taxe prélevée en vertu du texte législatif pour la fourniture d'un service.
- « texte législatif » Texte législatif relatif aux taxes sur les services édicté en vertu du sous-alinéa 5(1)a)(iii) de la Loi.
- « texte législatif sur l'évaluation foncière » Texte législatif relatif à l'évaluation foncière édicté en vertu du sous-alinéa 5(1)a)(i) de la Loi.
- « texte législatif sur l'imposition foncière » Texte législatif relatif à l'imposition foncière édicté en vertu de l'alinéa 5(1)a) de la Loi.
- « zone de service désignée » Secteur déterminé d'une réserve auquel un service est fourni aux termes du texte législatif.

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

PARTIE VI

NORMES

1. Description du service

- 1.1 Le texte législatif doit donner une description du service à fournir.
- 1.2 Le texte législatif ne peut imposer une taxe sur les services que pour la fourniture d'un service faisant partie de l'une des catégories de services énumérées à l'annexe des présentes normes.

2. Coût estimatif du service

- 2.1 Le texte législatif doit faire état du coût estimatif total du service et de la proportion de ce coût que recouvrera la première nation au moyen de la taxe sur les services.

2.2 Dans le calcul du coût estimatif total du service pour l'application du paragraphe 2.1, la première nation ne peut inclure que les coûts et frais suivants :

- a) les coûts d'acquisition de biens fonciers;
- b) les dépenses en immobilisations;
- c) les frais des services professionnels;
- d) les frais de service de la dette;
- e) tous autres frais qui seront directement engagés pour entreprendre et financer le service.

2.3 Un professionnel agréé doit examiner le coût estimatif total du service dont fait état le texte législatif et certifier que le montant de celui-ci :

- a) ne comprend que les coûts et frais autorisés au titre du paragraphe 2.2;
- b) constitue une estimation exhaustive et exacte de l'ensemble des coûts du service.

3. Base de prélèvement de la taxe sur les services

3.1 Le texte législatif doit prévoir la base qui servira au prélèvement de la taxe sur les services.

3.2 La taxe sur les services imposée par le texte législatif doit être basée sur l'un ou plusieurs des éléments suivants :

- a) une taxe sur la valeur foncière qui est fondée sur la valeur imposable du bien foncier, déterminée conformément au texte législatif sur l'évaluation foncière de la première nation;
- b) un montant forfaitaire pour chaque bien foncier;
- c) la superficie imposable du bien foncier;
- d) la longueur de façade imposable du bien foncier.

3.3 Lorsque le texte législatif impose une taxe sur les services basée sur la superficie imposable ou la longueur de façade imposable d'un bien foncier, il doit établir de quelle façon la superficie ou la façade imposable sera déterminée d'après les caractéristiques physiques du bien foncier.

4. Établissement des taux de taxe sur les services et paiement par anticipation

4.1 Lorsque le texte législatif impose une taxe sur les services basée sur la taxe sur la valeur foncière, il doit fixer le taux à payer par unité de la valeur imposable du bien foncier, déterminée conformément au texte législatif sur l'évaluation foncière de la première nation.

4.2 Lorsque le texte législatif impose une taxe sur les services basée sur un montant forfaitaire pour chaque bien foncier, il doit fixer le taux à payer pour chaque année où est prélevée la taxe sur les services.

4.3 Lorsque le texte législatif impose une taxe sur les services basée sur la superficie imposable ou la longueur de façade imposable d'un bien foncier, il doit fixer, selon le cas :

- a) le taux à payer par unité de superficie imposable ou de longueur de façade imposable;
- b) les taux à payer pour les différents intervalles de superficie imposable ou de longueur de façade imposable.

4.4 Pour l'établissement d'un taux de taxe, le texte législatif peut prévoir un taux uniforme pour tous les biens fonciers ou des taux différents pour les diverses catégories de biens fonciers établies dans le texte législatif sur l'évaluation foncière de la première nation.

4.5 Lorsque le texte législatif autorise le détenteur à payer par anticipation le montant de la taxe sur les services, il doit prévoir le montant du paiement par anticipation ou la formule servant à le calculer.

5. Durée

Le texte législatif doit fixer le nombre d'années pendant lesquelles la taxe sur les services sera prélevée, qui ne peut excéder la moins élevée des durées suivantes :

- a) trente (30) ans;
- b) la durée de vie utile raisonnable de l'ouvrage construit dans le cadre du service.

6. Échéancier de construction

6.1 Le texte législatif doit :

- a) prévoir un échéancier de construction qui indique notamment les dates projetées pour le début et l'achèvement de tous les éléments de conception et de construction du service;
- b) obliger la première nation à commencer et à achever la construction conformément à l'échéancier de construction;
- c) exiger que la première nation commence la construction dans un délai d'un (1) an suivant la date à laquelle la taxe sur les services est exigible au cours de la première année où elle est prélevée.

6.2 Un professionnel agréé doit examiner l'échéancier de construction visé au paragraphe 6.1 et certifier que cet échéancier :

- a) englobe tous les éléments essentiels de conception et de construction du service;
- b) prévoit un délai raisonnable et réalisable pour la mise en place du service.

7. Service destiné à la zone de service désignée

Lorsque le texte législatif prévoit que la fourniture du service est réservée à une zone de service désignée, il doit :

- a) définir les limites de la zone où le service sera fourni et où la taxe sur les services sera prélevée;
- b) établir la proportion des coûts du service qui sera recouvrée au moyen de la taxe sur les services;
- c) faire expressément mention de la proportion de détenteurs de biens imposables dans la zone de service désignée qui appuient le service et la taxe sur les services, et indiquer la façon dont la première nation a déterminé le degré d'appui.

8. Assujettissement à la taxe sur les services et exemptions

8.1 Le texte législatif doit prévoir que tous les intérêts fonciers situés dans la réserve ou dans la zone de service désignée sont assujettis à la taxe sur les services, sauf si, selon le cas :

- a) ils sont exemptés de cette taxe en vertu du texte législatif;
- b) la première nation accorde une dispense ou une réduction de cette taxe conformément au texte législatif;
- c) un intérêt foncier en particulier ne pourra pas bénéficier du service visé.

8.2 Lorsque la première nation souhaite accorder des exemptions de la taxe sur les services, ces exemptions doivent être énoncées dans le texte législatif.

8.3 Lorsque le texte législatif exempté des intérêts fonciers de la taxe sur les services parce qu'il s'agit d'intérêts fonciers détenus par la première nation, par un membre de la première nation ou par une société dont des actions sont détenues par ou pour la première nation ou un membre de celle-ci, le texte législatif doit exiger que la première nation paie à partir de ses recettes générales les taxes sur les services qui auraient été prélevées à l'égard des biens fonciers ainsi exemptés.

8.4 Le texte législatif peut autoriser la première nation à accorder, selon les modalités qu'il précise, une dispense ou une réduction de la taxe sur les services à l'égard d'un intérêt foncier dans les seuls cas où le détenteur actuel ou un ancien détenteur de cet intérêt :

- a) soit a fourni à ses frais tout ou partie de ce service;
- b) soit a déjà fait un paiement à l'égard des coûts du service.

9. Rôle de taxes sur les services

9.1 Le texte législatif doit exiger que l'administrateur fiscal établisse un rôle de taxes sur les services dès la première année où une taxe sur les services est prélevée.

9.2 Le texte législatif doit exiger que le rôle de taxes sur les services contienne les renseignements suivants :

- a) le nom et la dernière adresse connue du détenteur de l'intérêt foncier;
- b) une brève description de l'intérêt foncier;

- c) dans le cas où la taxe est basée sur la valeur imposable de l'intérêt foncier, la valeur imposable totale de l'intérêt foncier inscrite sur le rôle d'évaluation de la première nation;
- d) dans le cas où la taxe est basée sur la superficie imposable ou la longueur de façade imposable, la superficie imposable ou la longueur de façade imposable de l'intérêt foncier, selon le cas;
- e) la taxe sur les services imposée à l'égard de l'intérêt foncier pendant l'année d'imposition en cours;
- f) les taxes sur les services, pénalités et intérêts impayés ainsi que les arriérés à payer à l'égard de l'intérêt foncier, le cas échéant;
- g) dans le cas où le nom du titulaire d'une charge est inscrit sur le rôle d'évaluation de la première nation, le nom et l'adresse de celui-ci.

9.3 Lorsque la taxe sur les services est basée sur la superficie imposable ou la longueur de façade imposable, le texte législatif doit exiger que le rôle de taxes sur les services soit soumis à l'examen d'un professionnel agréé qui doit certifier que le calcul de la superficie imposable ou de la longueur de façade imposable de chaque bien foncier est indiqué correctement sur ce rôle.

9.4 Le texte législatif doit prévoir une procédure visant à certifier que le rôle de taxes sur les services a été établi conformément aux exigences du texte législatif.

9.5 Le texte législatif doit exiger que le rôle de taxes sur les services soit mis à la disposition du public pour consultation au bureau de la première nation pendant les heures d'ouverture normales.

9.6 Le texte législatif doit prévoir une procédure pour la mise à jour du rôle de taxes sur les services au cours de chaque année où la taxe sur les services est prélevée en vertu du texte législatif.

10. Avis et paiement

10.1 Le texte législatif doit :

- a) fixer la date à laquelle les taxes sur les services sont exigibles;
- b) préciser l'endroit où les paiements de ces taxes doivent être effectués et les modes de paiement acceptables.

10.2 Le texte législatif doit exiger que l'administrateur fiscal envoie un avis par la poste chaque année au plus tard à la date qui y est précisée – laquelle est d'au moins trente (30) jours avant la date à laquelle la taxe sur les services est exigible – aux personnes suivantes :

- a) chaque détenteur d'un intérêt foncier assujéti à la taxe sur les services;
- b) chaque personne dont le nom figure sur le rôle de taxes sur les services à l'égard d'un bien foncier.

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

- a) les renseignements figurant sur le rôle de taxes sur les services à l'égard du bien foncier;
- b) une mention indiquant si le détenteur peut payer par anticipation le montant de la taxe sur les services, ainsi que le montant et la date limite du paiement par anticipation;
- c) l'endroit où le paiement doit être fait et la date à laquelle la taxe sur les services est exigible.

10.4 Le texte législatif peut permettre que l'avis relatif à la taxe sur les services soit intégré à l'avis d'imposition exigé par le texte législatif sur l'imposition foncière de la première nation.

11. Recettes

11.1 Le texte législatif doit prévoir que toutes les recettes provenant des taxes sur les services que perçoit la première nation, ainsi que les intérêts qu'elles rapportent, ne peuvent être utilisés que pour la fourniture des services visés.

11.2 Le texte législatif doit exiger que l'administrateur fiscal établisse un compte distinct pour les recettes provenant des taxes sur les services.

12. Pénalités

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

13. Contrôle d'application

Le texte législatif doit prévoir les mesures de contrôle d'application que peut prendre la première nation pour recouvrer les taxes sur les services impayées.

14. Constitution d'un comité d'examen

14.1 Le texte législatif doit exiger que le conseil constitue un comité d'examen chargé d'entendre et de trancher les appels relatifs aux taxes sur les services.

14.2 Le texte législatif doit :

- a) exiger que le comité d'examen compte au moins trois (3) membres et que ceux-ci soient nommés par résolution du conseil;
- b) fixer la durée du mandat des membres du comité d'examen à au moins deux (2) ans;
- c) fixer la rémunération des membres du comité d'examen;
- d) interdire aux personnes suivantes de siéger au comité d'examen :
 - (i) quiconque a un intérêt personnel ou financier dans l'objet de l'appel,

- (ii) le chef ou les membres du conseil,
- (iii) toute personne qui entretient avec la première nation des relations financières qui pourraient raisonnablement donner lieu à un conflit d'intérêts ou porter atteinte à sa capacité d'agir d'une manière équitable et impartiale dans le règlement d'un appel;
- e) préciser à quel moment et de quelle façon un membre du comité d'examen peut être révoqué;
- f) prévoir la nomination d'un président et définir ses pouvoirs et fonctions;
- g) établir des pratiques et procédures pour la tenue des audiences du comité d'examen, notamment en ce qui concerne :
 - (i) le droit d'une partie d'être entendue, d'être représentée, de soumettre des éléments de preuve et de convoquer des témoins,
 - (ii) la manière dont le comité d'examen peut tenir une audience,
 - (iii) les règles de preuve applicables durant une audience;
- h) exiger que le comité d'examen, dans les dix (10) jours suivant le règlement d'un appel, consigne au dossier sa décision et avise l'administrateur fiscal de celle-ci;
- i) exiger que l'administrateur fiscal avise le détenteur du bien foncier et le plaignant de la décision du comité d'examen.

14.3 Pour l'établissement des pratiques et procédures du comité d'examen, le texte législatif peut :

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

14.4 Le texte législatif peut désigner, ou autoriser le conseil à désigner par résolution, le comité de révision des évaluations foncières pour agir à titre de comité d'examen.

15. Appel auprès du comité d'examen

15.1 Le texte législatif doit :

- a) donner aux détenteurs la possibilité d'interjeter appel à l'égard d'une taxe sur les services avant qu'elle soit imposée pour la première fois, pour l'un ou plusieurs des motifs suivants :
 - (i) un nom ou une adresse figurant sur le rôle de taxes sur les services comporte une erreur ou une omission,

- (ii) un bien foncier a été omis de ce rôle ou y a été inclus par erreur,
 - (iii) dans le cas où la taxe sur les services est basée sur la superficie imposable ou la longueur de façade imposable, une erreur ou une omission a été commise à l'égard de cette superficie ou de cette longueur de façade,
 - (iv) dans le cas où le texte législatif prévoit des exemptions, une exemption a été incorrectement accordée ou refusée;
- b) donner au détenteur d'un bien imposable, chaque année subséquente où une taxe sur les services est prélevée, la possibilité d'interjeter appel à l'égard :
- (i) d'une modification de la taxe sur les services imposée sur son bien foncier,
 - (ii) du refus de l'administrateur fiscal de modifier la taxe sur les services imposée sur son bien foncier.

15.2 Le texte législatif ne peut imposer de droits à payer pour le dépôt d'un appel relatif aux taxes sur les services.

15.3 Le texte législatif doit prévoir que le plaignant, l'administrateur fiscal et le détenteur du bien foncier (s'il n'est pas le plaignant) sont parties à l'appel.

15.4 Le texte législatif doit prévoir une procédure pour la mise à jour du rôle de taxes sur les services afin de tenir compte des décisions du comité d'examen.

16. Confidentialité

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

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

PARTIE VII

ENTRÉE EN VIGUEUR

Les présentes normes sont établies et entrent en vigueur le 10 février 2010.

PARTIE VIII**DEMANDES DE RENSEIGNEMENTS**

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

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

ANNEXE

CATÉGORIES DE SERVICES

- 1.** La conception et la construction d'immeubles administratifs de la première nation et de l'infrastructure connexe.
- 2.** La fourniture des services de police et de protection contre les incendies et d'autres services de protection, ainsi que la conception et la construction des installations connexes.
- 3.** La conception et la construction des immeubles de santé communautaire et de l'infrastructure connexe.
- 4.** La conception et la construction de l'infrastructure de transport, notamment les routes, les boulevards, les trottoirs, les bordures, les ponts, les viaducs, les îlots directionnels, les lampadaires et les traversiers.
- 5.** La conception et la construction de l'infrastructure de stationnement, notamment les garages de stationnement, les parcs de stationnement et les parcomètres.
- 6.** La fourniture de services de communications, notamment le service téléphonique, Internet et l'infrastructure connexe.
- 7.** La fourniture d'électricité ou de gaz naturel et l'infrastructure connexe.
- 8.** La conception et la construction d'installations de loisirs, notamment les arénas, les terrains de baseball ou soccer, les parcs, les terrains de jeu et les piscines.
- 9.** La conception et la construction d'installations culturelles, notamment les musées, les bibliothèques, les salles communautaires et les galeries d'art.
- 10.** La conception et la construction d'installations de traitement des eaux et d'approvisionnement en eau, notamment les installations de distribution, d'épuration, de prise d'eau et d'entreposage, les usines de traitement, les stations de pompage et les réseaux de canalisations.
- 11.** La conception et la construction d'installations de collecte, de traitement et d'évacuation des eaux usées, notamment la planification de l'évacuation des déchets liquides, les réseaux collecteurs des eaux usées, les réseaux d'égouts collecteurs, les usines de traitement et les installations de rejet.
- 12.** La conception et la construction de digues, d'ouvrages de contrôle de l'érosion, de murs de soutènement, de fossés de drainage, de réservoirs de retenue, d'ouvrages longitudinaux, de murs de port, de promenades riveraines, de quais et de quais flottants.

NORMES RELATIVES AUX LOIS SUR LA REPRÉSENTATION DES INTÉRÊTS DES CONTRIBUABLES AUPRÈS DU CONSEIL

PARTIE I PRÉAMBULE

Attendu :

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

PARTIE II OBJET

Les présentes normes énoncent les exigences que doivent respecter les textes législatifs des premières nations concernant la procédure par laquelle les intérêts des contribuables peuvent être présentés au conseil, édictés en vertu de l'alinéa 5(1)c) de la Loi. La Commission se fonde sur ces normes pour examiner et agréer les textes législatifs des premières nations sur la représentation des intérêts des contribuables auprès du conseil, conformément à l'article 31 de la Loi. Les exigences énoncées dans les présentes normes s'ajoutent à celles établies dans la Loi.

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

PARTIE III AUTORISATION ET PUBLICATION

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

PARTIE IV

APPLICATION

Les présentes normes s'appliquent à tous les textes législatifs sur la représentation des intérêts des contribuables auprès du conseil qui sont soumis à la Commission pour agrément en vertu de la Loi.

PARTIE V

DÉFINITIONS

Les définitions qui suivent s'appliquent aux présentes normes.

« année d'imposition » S'entend au sens des Normes relatives aux lois sur l'imposition foncière des premières nations, établies par la Commission.

« Commission » La Commission de la fiscalité des premières nations constituée en vertu de la Loi.

« conseil » S'entend du conseil de la première nation, au sens de la Loi.

« Loi » La *Loi sur la gestion financière et statistique des premières nations*, L.C. 2005, ch. 9, ainsi que les règlements pris en vertu de cette loi.

« première nation » Bande dont le nom figure à l'annexe de la Loi.

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

« texte législatif » Texte législatif sur la représentation des intérêts des contribuables auprès du conseil, édicté en vertu de l'alinéa 5(1)c) de la Loi.

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

PARTIE VI

NORMES

1. Avis des taux d'imposition et du budget annuel

1.1 Le texte législatif doit exiger que la première nation donne à ses contribuables, à chaque année d'imposition, un avis préalable des taux d'imposition et du budget annuel proposés.

1.2 Le texte législatif doit exiger que l'avis prévu au paragraphe 1.1 soit :

- a) donné au moins cinq (5) jours avant que le conseil prenne son texte législatif sur les taux annuels et celui sur les dépenses annuelles aux termes de l'article 10 de la Loi;
- b) affiché dans un lieu public sur la réserve, dans les bureaux administratifs de la première nation ou sur le site Web de celle-ci;
- c) accompagné d'une copie des taux d'imposition et du budget annuel proposés.

2. Accès aux documents

2.1 Le texte législatif doit exiger que la première nation mette à la disposition des contribuables les documents suivants :

- a) le budget annuel;
- b) toutes les ententes de services financées sur les recettes locales;
- c) les vérifications du compte de recettes locales;
- d) les résolutions du conseil relatives à l'imposition foncière.

2.2 Le texte législatif doit préciser par quels moyens la première nation mettra les documents visés au paragraphe 2.1 à la disposition des contribuables, y compris au moins un des moyens suivants :

- a) l'accès électronique aux documents, soit sur demande, soit par affichage sur le site Web de la première nation;
- b) l'accès aux documents dans les bureaux de la première nation pendant les heures ouvrables normales.

2.3 Le texte législatif peut autoriser le conseil à refuser l'accès à tout ou partie d'un document visé au paragraphe 2.1, si la matière qui y est traitée concerne ou contient des renseignements de l'un ou plusieurs des types suivants :

- a) les renseignements personnels, si le conseil estime que leur divulgation constituerait une atteinte injustifiée à la vie privée d'un individu;
- b) les relations de travail ou autres questions en matière d'emploi mettant en cause la première nation;
- c) la sécurité des biens sur la réserve;
- d) le contrôle d'application des lois;
- e) les avis et les communications connexes qui sont protégés par le secret professionnel qui lie un avocat à son client;
- f) les négociations et les communications connexes concernant les projets d'ententes avec la première nation;
- g) l'acquisition ou la disposition par la première nation d'intérêts dans les terres de la réserve;
- h) les secrets industriels ou les renseignements d'ordre commercial, financier, scientifique ou technique ou relatifs aux relations de travail qui concernent un tiers ou proviennent de celui-ci, si le conseil estime que leur divulgation pourrait vraisemblablement nuire aux intérêts commerciaux du tiers.

3. Communications régulières avec les contribuables

3.1 Le texte législatif doit préciser par quels moyens la première nation maintiendra, de façon régulière :

- a) des communications avec les contribuables pour les tenir au courant de ses propositions et de ses activités en matière d'imposition foncière;
- b) un moyen permettant aux contribuables et aux associations de contribuables, s'il y a lieu, de fournir au conseil leurs observations sur des questions fiscales.

3.2 Les moyens visés au paragraphe 3.1 doivent comprendre au moins l'un des suivants :

- a) la tenue d'assemblées publiques à l'occasion desquelles la première nation présente ses propositions en matière d'imposition foncière pour l'année d'imposition en cause et reçoit les observations des contribuables;
- b) la tenue de rencontres avec le conseil, des membres du conseil ou le personnel administratif au cours desquelles les contribuables et les associations de contribuables, s'il y a lieu, peuvent présenter à la première nation leurs observations sur l'application et l'efficacité du texte législatif;
- c) la publication par la première nation de bulletins d'information sur des questions fiscales;
- d) la publication sur le site Web de la première nation de renseignements sur des questions fiscales;
- e) la tenue de journées portes ouvertes au cours desquelles sont fournis des renseignements sur des questions fiscales relevant de la première nation;
- f) la tenue de réunions du conseil au cours desquelles les contribuables et les associations de contribuables, s'il y a lieu, peuvent présenter au conseil leurs observations sur des questions fiscales.

4. Règlement des différends

4.1 Le texte législatif doit prévoir un processus pour :

- a) répondre aux préoccupations des contribuables et régler les différends concernant le texte législatif ou tout autre texte législatif sur les recettes locales;
- b) régler tous les différends en matière d'imposition entre un contribuable et la première nation.

4.2 Le processus visé au paragraphe 4.1 doit prévoir :

- a) un mécanisme pour régler les préoccupations ou les différends soulevés avec les représentants de la première nation;
- b) en cas d'échec du règlement d'un différend avec les représentants de la première nation, d'autres mécanismes de règlement des différends dont au moins l'un des suivants : facilitation, médiation et arbitrage.

PARTIE VII
ENTRÉE EN VIGUEUR

Les présentes normes sont établies et entrent en vigueur le 10 février 2010.

PARTIE VIII
DEMANDES DE RENSEIGNEMENTS

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

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

NOTE TO FIRST NATION: This sample law provides alternate wording options to cover a number of different circumstances. When using this sample law, please ensure that the appropriate options are selected to suit the First Nation's specific circumstances, and that all drafting instructions and unused alternate wording are deleted from the final law. When deleting an unwanted section, subsection, paragraph or schedule please sequentially renumber/reletter the remaining provisions or schedules and revise, as appropriate, the numbering or lettering of any internal references affected by the deletion. Drafting instructions are indicated in square brackets and bold type as a "Note to First Nation", while alternate wording is indicated in square brackets with an "OR". Please also ensure that the schedules are fully completed to correspond to the wording of the final version of the law.

Please note that this sample law assumes that the First Nation has enacted its FSMA assessment and taxation laws.

_____**FIRST NATION**
SERVICE TAX LAW, 20__

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, including taxation for the provision of services in respect of reserve lands;

B. Council has determined that it is in the best interests of the First Nation to make a law for the provision of a [**Note to First Nation: insert type of service**] service to the reserve [**OR** to a defined area of the reserve] and to provide for the costs [**OR** a portion of the costs] of the service to be paid for by a service tax on property within the reserve [**OR** a defined area of the reserve];

C. The holders of the properties within the area of the reserve that will benefit from the service have shown their support for the service by [**Note to First Nation: This recital necessary only if service is to a defined area of the reserve. Insert how holders have shown their support and indicate the proportion of holders that are in favour of the service.**]; and

D. The Council of the _____ First Nation has given notice of this Law and has considered 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 _____ First Nation duly enacts as follows:

PART I CITATION

Citation

1. This Law may be cited as the _____ *First Nation* _____ *[Note to First Nation: insert type or description of service]* *Service Tax Law*, 20__ .

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;

“Assessment Law” means the _____ *First Nation Property Assessment Law*, 20__ ;

“chair” means the chair of the Review Panel;

“complainant” means a person who commences an appeal of a service tax under this Law;

“First Nation” means the _____ First Nation, being a band named in the schedule to 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;

[“holders’ portion of the cost” means that portion of the total cost of the service that will be paid by the holders of property in the reserve [local service area] through the service tax;] **[Note to First Nation: This definition is necessary only if the First Nation will recover a portion of the costs of the service from the holders. If the entire cost of the service will be recovered, delete this definition and subsection 4(2).]**

“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 service area" means the area of the reserve in or to which the service is provided, as described in subsection 3(2);] **[Note to First Nation: This definition is necessary only if the service is to be provided to a defined area of the reserve and not the entire reserve.]**

"Notice of Amendment to Service Tax Roll" means a notice containing the information set out in Schedule V;

"Notice of Appeal" means a notice containing the information set out in Schedule IV;

"Notice of Intention to Direct a Correction" means a notice containing the information set out in Schedule IX;

"Notice of Refusal to Amend Service Tax Roll" means a notice containing the information set out in Schedule VI;

"Notice of Service Tax" means a notice containing the information set out in Schedule III;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VIII;

"Province" means the province of **[Note to First Nation: insert province in which reserve is located];**

"registered professional" means an individual qualified and licensed as a professional engineer or architect in the Province;

"Request to Amend Service Tax Roll" means a request containing the information set out in Schedule VII;

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

"Review Panel" means a Review Panel established under this Law to hear and determine appeals respecting the service tax roll;

"service" means the **[Note to First Nation: insert type of service to be provided. See Commission Standards for a list of services.]** service described in subsection 3(1);

"service tax" means the tax imposed in respect of the provision of the service as set out in this Law;

"service tax roll" means the roll prepared under section 12 and includes any amendments to the service tax roll under this Law;

"tax administrator" means a person appointed by Council to that position for the purposes of this Law;

"Taxation Law" means the _____ *First Nation Property Taxation Law*, 20__ ; and

“taxes” includes all taxes imposed, levied, assessed or assessable under this Law or a local revenue law of the First Nation, and all penalties, interest and costs added to those taxes.

(2) Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

(3) 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 9(5)(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

SERVICE AND SERVICE TAX LEVY

Service Described

3.(1) The service to be provided to the residents of the reserve [**OR** local service area] is [**Note to First Nation: describe details of service.**].

(2) [The local service area is that portion of the reserve shown outlined on the map attached as Schedule X and includes those properties listed in Schedule X.] [**Note to First Nation: This subsection is required only where the service is to be provided to a defined area of the reserve and not the entire reserve. Where included, complete Schedule X. Where deleted, delete Schedule X as well.**]

Estimated Cost of Service

4.(1) The estimated cost of the service is _____ dollars (\$ _____). [**Note to First Nation: Costs can include land acquisition, capital costs, professional service costs, debt servicing costs and other expenses incidental to undertaking and financing the service. Costs must be certified by a registered professional in accordance with the Standards.**]

[(2) The holders' portion of the cost is _____ percent (___%) of the total cost of the service.]

Service Tax Levy

5.(1) A service tax is hereby imposed on all property in the reserve [**OR** in the local service area] as set out in this Law.

(2) A holder of property subject to taxation under this Law is jointly and severally liable to the First Nation for all taxes imposed under this Law in the current and in any previous taxation year, including interest, penalties and costs.

(3) The service tax is based on [**Note to First Nation: select the basis for the tax and insert the rates, as applicable. Delete all other options.**]

- a property value tax on the assessed value of the property as determined under the Assessment Law, at a rate of _____ dollars (\$ _____) per one

thousand dollars (\$1000) of assessed value [**OR** at the following rates for each class of property: class 1 - _____ dollars (\$) per one thousand dollars (\$1000) of assessed value, etc.].

- a fixed amount of _____ dollars (\$) for each property.
- the taxable area of the property, at a rate of _____ dollars (\$) per square metre of area.
- the taxable area of the property, at a rate of _____ dollars (\$) per square metre for properties of up to _____ () square metres, _____ dollars (\$) per square metre for properties between _____ () square metres and _____ () square metres, and _____ dollars (\$) per square metre for properties greater than _____ () square metres.
- the taxable frontage of the property, at a rate of _____ dollars (\$) per metre of frontage.
- the taxable frontage of the property, at a rate of _____ dollars (\$) per metre for properties of up to _____ () metres of frontage, _____ dollars (\$) per metre for properties with between _____ () metres and _____ () metres of frontage, and _____ dollars (\$) per metre for properties with more than _____ () metres of frontage.

[(4) The taxable area [frontage] of a property must be determined by the tax administrator using the formula set out in Schedule I.]

(5) The service tax rate or formula set out in this section must not be amended other than by an amendment to this Law.

Duration of Service Tax

6. The service tax will be imposed in each taxation year for not more than _____ () years.

Construction Schedule

7.(1) A construction schedule for the service, certified by a registered professional, is attached as Schedule II to this Law.

(2) The First Nation must commence and complete the construction of the service in accordance with the construction schedule and must in any event commence construction within one (1) year from the date the service tax is due and payable in the first year it is imposed.

Exemptions from Service Taxes [Note to First Nation: Delete this section if no exemptions will be given from the service tax.]

8.(1) The following properties are exempt from the service tax because the holders of the property have provided all or a part of the cost of the service or have already paid towards the cost of the service: [**Note to First Nation: insert description of properties**].

(2) The following properties are exempt from the service tax and the service tax that would have been paid by the holders of these properties will be paid by the First Nation: **[Note to First Nation: insert description of properties].**

Payment

[Note to First Nation: The sample provides for annual collection of the service tax on the same timetable as the property taxes. A First Nation can choose to follow a different time frame, by making appropriate changes to this Law.]

9.(1) The service tax is deemed imposed January 1 of each year in which the service tax is imposed.

(2) The service tax forms part of the taxes due and owing in respect of each property in each year, and is due and payable by the holder on or before **[Note to First Nation: insert same date as general property tax due date (July 2 in B.C.)]** in each year in which it is levied.

(3) Service taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(4) Payment of service taxes made by cheque or money order must be made payable to the _____ First Nation.

(5) Where

(a) the Review Panel, 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, in the same manner as taxes are refunded under the Taxation Law.

Prepayment

[Note to First Nation: Allowing prepayment is optional but recommended. If it is allowed, it will reduce the amount the First Nation will need to finance for the project and will reduce administration in future years.]

10.(1) A holder of property subject to the service tax may prepay the service tax imposed on the property by paying, on or before **[Note to First Nation: suggest using same date as tax due date]** in the year the service tax is first imposed, the prepayment amount determined by the tax administrator in respect of that property.

(2) The tax administrator must calculate the prepayment amount by multiplying the number of years the service tax is payable, by the amount payable in each year, by a factor of _____ (____). **[Note to First Nation: This factor should be calculated to eliminate the financing component of the service tax.]**

Revenues

11.(1) All revenue collected by the First Nation from the service tax, and interest earned on it, must only be used for the provision of the service.

(2) The tax administrator must establish a separate account for the service tax revenues.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law under section 5(1)(b) of the Act.

PART IV**SERVICE TAX ROLL AND TAX NOTICE****Service Tax Roll**

12.(1) The tax administrator must prepare a service tax roll for the purposes of imposing the service tax.

(2) The service tax 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) if the tax is imposed on the basis of the assessed value of the interest in land, the total assessed value of the interest in land as shown on the assessment roll;

(d) unless the tax is imposed on the basis of the assessed value or a single amount for each property, the taxable area or the taxable frontage of each interest in land, as applicable; and

(e) if the name of a holder of a registered charge is included on the assessment roll for a property, the name and address of that person.

(3) Where the service tax is levied on the basis of taxable area or taxable frontage, the calculation of the taxable area or taxable frontage of each interest in land must be reviewed by a registered professional who must certify that these amounts are correctly shown on the service tax roll.

(4) The tax administrator may correct errors on the service tax roll at any time before the service tax roll is certified under Part VII.

(5) Once it has been prepared by the tax administrator, the service tax roll must be available for public inspection at the offices of the First Nation during regular office hours.

(6) If requested by a holder, the tax administrator must amend a service tax roll available for public inspection by omitting or obscuring the address of the holder or other information about the holder in order to protect the privacy and security of the holder.

(7) Unless amended under Parts VII or VIII, the service tax roll is the service tax roll for each year in which the service tax is imposed under this Law.

Tax Notice

13.(1) If property taxes are levied on the property under the Taxation Law, the service tax must be

- (a) included in the annual tax notice given under the Taxation Law; and
- (b) shown separately from other taxes on the tax notice.

(2) If property taxes are not levied on a property under the Taxation Law, the tax administrator must, in each year in which the service tax is levied, mail a tax notice to the holder in the same manner as a tax notice would be given under the Taxation Law.

(3) The mailing of the tax notice constitutes a statement of and demand for payment of the service taxes.

(4) The tax administrator must enter on the service tax roll the date of mailing a tax notice.

PART V

PENALTIES, INTEREST AND ENFORCEMENT

Penalties and Interest

14. If all or part of the service tax remains unpaid after [**Note to First Nation: insert tax due date**] of the year in which it is levied, the unpaid portion will be subject to the same penalties and interest charges levied on unpaid taxes under the Taxation Law.

Tax Collection and Enforcement

15.(1) Taxes imposed under this Law, together with any applicable interest and penalties, are a debt due to the First Nation by the holder, recoverable in a court of competent jurisdiction and may also be recovered by any other method authorized under the Taxation Law or other applicable laws, and for this purpose Parts XIII, XIV, XV and XVI [**Note to First Nation: Confirm these Parts accurately refer to the collection and enforcement provisions in the First Nation's Taxation Law**] of the Taxation Law apply to the collection and enforcement of unpaid services taxes.

(2) The use of one method of collection and enforcement does not prevent seeking recovery by one or more other methods.

PART VI

REVIEW PANEL

Council to Establish Review Panel

16.(1) Where there is an appeal under Part VII or VIII of this Law, Council must, by resolution, appoint at least three (3) persons as members of the Review

Panel to hear and determine appeals and certify the service tax roll as provided in this Law.

(2) Each member of the Review Panel must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(3) If a member of the Review Panel 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.

Appointment of Chair

17.(1) Council must, by resolution, appoint one of the members of the Review Panel as chair.

(2) The chair must

- (a) supervise and direct the work of the Review Panel;
- (b) determine procedures to be followed at hearings that are consistent with this Law;
- (c) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and
- (d) preside at hearings of the Review Panel.

(3) If the chair is absent or incapacitated, Council must designate a member of the Review Panel as acting chair for the period that the chair is absent or incapacitated.

Remuneration and Reimbursement

18. The First Nation must

- (a) remunerate a member of the Review Panel, other than the chair, for his or her services at a rate of _____ dollars (\$_____) per day for time spent on activities related to the Review Panel;
- (b) remunerate the chair of the Review Panel for his or her services at a rate of _____ dollars (\$_____) per day for time spent on activities related to the Review Panel; and
- (c) reimburse a member of the Review Panel for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

19.(1) A person must not serve on the Review Panel if the person

- (a) has a personal or financial interest in the property that is the subject of an appeal;

- (b) is the Chief 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 the property that is the subject of an appeal.

Duty of Member

20. In performing their duties under this Law, the members of the Review Panel 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.

Removal of Member

21. Council may terminate the appointment of a member of the Review Panel 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 Review Panel; 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.

Assessment Review Board Sitting as the Review Panel

22.(1) Council may, by resolution, appoint the Assessment Review Board established under the Assessment Law to be the Review Panel.

- (2) Where Council appoints the Assessment Review Board under subsection (1),
 - (a) the members of the Review Panel must be the same members that comprise the Assessment Review Board;
 - (b) the chair must be the same person appointed as chair of the Assessment Review Board; and
 - (c) the members of the Review Panel must be remunerated and reimbursed for their work on the Review Panel as provided for the Assessment Review Board in the Assessment Law.

PART VII

APPEALS TO REVIEW PANEL

[Note to First Nation: Under this model, the Review Panel hears appeals respecting the service tax roll in the first year the tax is imposed. Thereafter there is an annual opportunity for holders to appeal the service tax to the Review Panel.]

Appeals to Review Panel

23. Before a service tax is imposed for the first time, the Review Panel must hear and determine any appeals respecting the service tax roll and must certify the roll in accordance with this Part.

Tax Administrator to Certify Where No Appeals

24. Where no appeals are filed in accordance with this Part, the tax administrator must

- (a) certify in writing that the service tax roll completed under section 12 was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified service tax roll to Council.

Notice of Review Panel Sitting

25. For the purposes of this Part, Council must

- (a) establish the date, time and place for the proposed sitting of the Review Panel to hear appeals respecting the service tax roll; and
- (b) publish a notice of the date, time and place of the sitting in a newspaper that is distributed at least weekly in the area of the reserve, once each week for two (2) consecutive weeks in advance of the sitting.

Notice of Service Tax

26. At least fourteen (14) days before the date proposed for the sitting of the Review Panel, the tax administrator must mail to the holder of every property that is to be taxed a Notice of Service Tax stating

- (a) the service in relation to which the service tax is to be imposed;
- (b) the taxable area or the taxable frontage of the property, if applicable;
- (c) the service tax rate or formula applicable to the property;
- (d) the date, time and place of the sitting of the Review Panel; and
- (e) that the service tax roll is available for inspection at the offices of the First Nation during its regular office hours.

Grounds for Appeal

27.(1) A person may appeal the service tax to the Review Panel on one or more of the following grounds:

- (a) there is an error or omission respecting a name or address on the service tax roll,
- (b) there is an error or omission respecting the inclusion of a property,
- (c) there is an error or omission respecting the taxable area or the taxable frontage of a property, and **[Note to First Nation: Delete this ground for appeal if the tax is not based on area or frontage.]**

- (d) an exemption has been improperly allowed or disallowed, [**Note to First Nation: Delete this ground for appeal if the Law does not provide for any exemptions from the tax.**]

by delivering a completed Notice of Appeal and a copy of the Notice of Service Tax to the tax administrator within seven (7) days after the Notice of Service Tax was delivered to the holder of the property.

(2) Where an appeal is received under this section, the tax administrator must immediately advise the Council and the chair, and confirm the sitting of the Review Panel as scheduled.

Withdrawal of Appeal

28.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the tax administrator.

(2) On receipt, the tax administrator must forward a Notice of Withdrawal to the Review Panel and it must dismiss the appeal.

Hearings

29.(1) A majority of the members of the Review Panel constitutes a quorum.

(2) Where a quorum of the members of the Review Panel 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.

(3) The Review Panel may conduct its proceedings by any combination of written, electronic and oral hearings.

(4) The Review Panel must give all parties a reasonable opportunity to be heard at a hearing.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably necessary for a full and fair disclosure of all matters relevant to the issues in the appeal.

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

(7) The Review Panel 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.

(8) The Review Panel may question any witness who gives oral evidence at a hearing.

(9) The Review Panel 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.

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

(11) An oral hearing must be open to the public unless the Review Panel, on application by a party, determines that the hearing should be *in camera*.

(12) The Review Panel may

(a) hear all appeals on the same day or may adjourn from time to time until all appeals have been heard and determined;

(b) hear an appeal whether the complainant is present or not; and

(c) at any time during a proceeding, adjourn the proceeding.

(13) If two (2) or more appeals involve the same or similar questions, the Review Panel may combine the appeals, or any part of them, hear the appeals at the same time or one immediately after the other, or stay one or more of the appeals until after the determination of another one of them.

(14) Subject to this Law, the Review Panel has the power to control its own processes to facilitate the just and timely resolution of the matters before it.

Parties to an Appeal

30. The parties to an appeal are

(a) the complainant;

(b) the holder of the interest in land, if not the complainant;

(c) the tax administrator; and

(d) any other person who may be affected by the appeal, as determined by the Review Panel.

Maintaining Order at Hearings

31.(1) The Review Panel 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 Review Panel 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 Review Panel orders otherwise.

Summary Dismissal

32.(1) At any time after a Notice of Appeal is received by the Review Panel, the Review Panel 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 Review Panel;

(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 Review Panel.

(2) Before dismissing all or part of an appeal under subsection (1), the Review Panel must give the complainant an opportunity to make submissions to the Review Panel.

(3) The Review Panel must make a record of its decision for any dismissal made under subsection (1) and provide a copy of the record to all parties.

Decisions of the Review Panel

33.(1) A decision of the majority of the members is a decision of the Review Panel and, in the case of a tie, the decision of the chair governs.

(2) If a member is unable for any reason to complete the member's duties, the remaining members may continue to hear and determine the appeal and the vacancy does not invalidate the hearing.

(3) The chair must, within ten (10) days after completion of a hearing, make a record of the Review Panel's decision and provide the tax administrator with the information necessary to amend the service tax roll and provide the notices required under section 35.

(4) Within ten (10) days of receipt of the information provided under subsection (3), the tax administrator must amend the service tax roll in accordance with the chair's directions and return the amended service tax roll to the chair.

Certification of Service Tax Roll by Review Panel

34.(1) The chair must review the amended service tax roll returned under subsection 33(4) to confirm that the directed amendments have been made and must report this to the Review Panel.

(2) After receiving the report under subsection (1), the Review Panel must confirm and certify the service tax roll by a certificate signed by the majority of the members and deliver a copy of the certified service tax roll to the tax administrator.

(3) On receipt of the certified service tax roll under subsection (2), the tax administrator must deliver a copy of the service tax roll to the Council.

Notices to Complainants

35.(1) Within ten (10) days after a service tax roll is certified under section 34, the tax administrator must mail a notice of the decision made by the Review Panel to

- (a) the holder of the property to which the decision relates; and
- (b) the complainant, if the complainant is not the holder of the property.

(2) The notice under subsection (1) must include a statement that the complainant has the right to judicial review of the Review Panel's decision by a court of competent jurisdiction.

Review Panel may Direct Corrections

36.(1) Where the Review Panel conducts a hearing under this Part, the Review Panel may also direct the correction of the service tax roll respecting any matter referred to in subsection 27(1).

- (2) As a limit on subsection (1), a correction that would
 - (a) include a property on the service tax roll that had not been included before, or
 - (b) increase the taxable area or taxable frontage of a property on the service tax roll,

must not be directed until ten (10) days after a Notice of Intention to Direct a Correction has been mailed to the holder of the property, stating the intention of the Review Panel and the date, time and place set for the Review Panel to give its direction.

(3) Where a notice is given under subsection (2), the Review Panel must conduct a hearing in accordance with this Part.

PART VIII

UPDATING THE SERVICE TAX ROLL

Tax Administrator may Update Service Tax Roll

37.(1) In each year after the first year in which the service tax is imposed, the tax administrator may amend the service tax roll in relation to a matter referred to in subsection 27(1) on receiving a request under subsection 39(1) or on the tax administrator's own initiative.

- (2) If in any year there is
 - (a) a subdivision affecting a property, or
 - (b) a consolidation of two (2) or more properties,

in respect of which a service tax is payable, the tax administrator must amend the service tax roll so that each of the new properties bears an appropriate share of the service tax.

(3) Where the tax administrator makes an amendment under this section, the tax administrator must deliver a Notice of Amendment to Service Tax Roll to the holder of the property in respect of which the amendment was made.

Annual Notice to Holders

38. In each year after the first year in which a service tax is imposed, the tax administrator must publish in a newspaper a notice stating

- (a) that the service tax roll is available for inspection at the First Nation offices during its regular office hours;

- (b) that a person who holds property included on the service tax roll may request that the roll be amended respecting a matter referred to in subsection 27(1), but only in relation to the property held by that person; and
- (c) the date and time by which a request must be made in order to be considered for that year.

Requests for Amendment to the Service Tax Roll

39.(1) A person who holds a property included on a service tax roll may request that the roll be amended respecting a matter referred to in subsection 27(1), by delivering a Request to Amend Service Tax Roll to the tax administrator before the time specified in the notice given under paragraph 38(c).

(2) A request under subsection (1) may be made only in relation to the person's own property.

(3) If the tax administrator does not make the amendment requested under subsection (1), the tax administrator must deliver a Notice of Refusal to Amend Service Tax Roll to the holder of the property in respect of which the request was made.

Appeals to Review Panel

40.(1) A holder who receives a Notice of Amendment to Service Tax Roll or a Notice of Refusal to Amend Service Tax Roll may appeal the decision by delivering a completed Notice of Appeal to the tax administrator within thirty (30) days after the date on which the notice was given, provided that the appeal is

- (a) on one or more of the grounds set out in subsection 27(1); and
- (b) in respect of property held by that person.

(2) If the tax administrator receives an appeal in accordance with subsection (1), the tax administrator must advise Council, and Council must establish a Review Panel to hear and determine the appeal, and for these purposes Part VII applies.

(3) A Review Panel hearing an appeal under this section only has authority to amend the service tax roll in relation to properties in respect of which an appeal under this section has been made.

- (4) If no appeals are received under this section, the tax administrator must
 - (a) certify in writing that the service tax roll as it is amended under this Part was completed in accordance with the requirements of this Law; and
 - (b) deliver a copy of the certified service tax roll to Council.

Validity of Service Tax Roll

41. Despite

- (a) any omission, defect or error committed in or with respect to a service tax roll,

- (b) any defect, error or misstatement in any notice given, or
- (c) any omission to mail or deliver a notice,

the initial service tax roll, as certified by the tax administrator or the Review Panel, is valid and binding on all parties concerned until amended under this Law, and any amendment to the service tax roll certified by the tax administrator or the Review Panel is valid and binding on all parties concerned until any further amendments are made to the service tax roll under this Law.

PART IX

GENERAL PROVISIONS

Disclosure of Information

42.(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 Review Panel, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

43. Notwithstanding section 42, 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

44. 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 determination made by the tax administrator;

- (b) an error or omission in a service tax roll or any notice given under this law; or
- (c) a failure of the First Nation, the tax administrator or the Review Panel to do something within the required time.

Limitation on Proceedings

45.(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 prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

46.(1) Where in this Law a notice is required to be delivered, 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 service 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 service 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

47.(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.

Coming into Force

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

THIS LAW IS HEREBY DULY ENACTED by Council on the ____ day of _____, 20____, at _____, in the Province of_____.

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

[Name]

Chief [please spell out the name]

[Name]

Councillor [please spell out the name]

[Name]

Councillor [please spell out the name]

SCHEDULE I

(Section ____)

CALCULATION OF TAXABLE AREA [FRONTAGE]**[Note to First Nation: Delete if not applicable.]****[Note to First Nation: If applicable, set out any rules for calculating frontage or irregular parcels or other physical characteristics which may affect the calculation.]**

SCHEDULE II

(Section ____)

CONSTRUCTION SCHEDULE

[Note to First Nation: The Construction Schedule must be certified by a registered professional that it includes all necessary design and construction components of the service and that it provides a reasonable and achievable time frame for the completion of the service.]

SCHEDULE III

(Section __)

NOTICE OF SERVICE TAX

TO: _____

ADDRESS: _____

DESCRIPTION OF PROPERTY: _____

TAKE NOTICE that, pursuant to the _____ *First Nation* _____ *Service Tax Law*, 20____, a service tax roll has been prepared by the Tax Administrator for the _____ First Nation.

AND TAKE NOTICE: [Note to First Nation: complete this part to correspond to the Law.]

The service tax is imposed in relation to the service of [describe service].

The service tax is to be imposed on the basis of [the assessed value of the property/the taxable frontage of the property/the taxable area of the property/a fixed amount per property].

[The taxable area [frontage] of the property is: _____ (_____) [square] metres.]

AND TAKE NOTICE that the service tax roll is available for inspection at the offices of the _____ First Nation, located at [address], during regular office hours.

AND TAKE NOTICE that you may make an appeal to the Review Panel in respect of the imposition of this service tax on your property on one or more of the following grounds:

1. there is an error or omission respecting a name or address on the service tax roll,
2. there is an error or omission respecting the inclusion of a property,
3. there is an error or omission respecting the taxable area or the taxable frontage of a property, and
4. an exemption has been improperly allowed or disallowed,

by delivering, within seven (7) days of delivery of this Notice, a Notice of Appeal in the form specified in the _____ *First Nation* _____ *Service Tax Law*, 20____, along with a copy of this Notice of Service Tax, to the Tax Administrator at the following address [insert address]. The Notice of Appeal must be signed by the holder of the property or his or her agent, and must set out a mailing address to which all notices to the complainant may be sent.

AND TAKE NOTICE that the following date, time and place has been set for the Service Tax Review Panel to hear appeals respecting the service tax roll:

_____, 20__ at _____ (A.M./P.M.) at

_____ [location]

You may contact the Tax Administrator for the _____ First Nation directly if you have any questions or concerns respecting this Notice and the service tax that will be imposed on your property for the [describe service] service.

Tax Administrator for the _____ First Nation

Dated: _____, 20__ .

SCHEDULE IV

(Section __)

NOTICE OF APPEAL

TO: Tax Administrator for the _____ First Nation
[address]

PURSUANT to the provisions of the _____ *First Nation* _____
*Service Tax Law, 20*____, I hereby make an appeal about the imposition of a service
tax on property described as _____ .

A copy of the Notice of Service Tax is enclosed.

My appeal is on the following grounds:

- (1)
- (2)
- (3)

(describe the grounds for the appeal in as much detail as possible)

Complainant’s mailing address to which all notices in respect of this appeal are
to be sent:

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

Name of Complainant (please print)

Signature of Complainant
(or representative)

Dated: _____, 20__ .

NOTE: A copy of the Notice of Service Tax, Notice of Amendment to Service
Tax Roll, or Notice of Refusal to Amend Service Tax Roll, as applicable, must be
enclosed with this Notice of Appeal.

SCHEDULE V

(Section ____)

NOTICE OF AMENDMENT TO SERVICE TAX ROLL

TO: _____

ADDRESS: _____

DESCRIPTION OF PROPERTY: _____

TAKE NOTICE that, pursuant to the _____ *First Nation* _____ *Service Tax Law*, 20____, an amendment has been made to the service tax roll that affects your property, as follows:

[describe amendment]

AND TAKE NOTICE that you may make an appeal respecting this amendment to the Review Panel in respect of this amendment. An appeal may only be made by a holder of the property and on one or more of the following grounds:

- (1) there is an error or omission respecting a name or address on the service tax roll;
- (2) there is an error or omission respecting the inclusion of a property;
- (3) there is an error or omission respecting the taxable area or the taxable frontage of a property; and
- (4) an exemption has been improperly allowed or disallowed,

To make an appeal, you must deliver, within thirty (30) days of mailing of this Notice, a Notice of Appeal in the form specified in the _____ *First Nation* _____ *Service Tax Law* 20____, along with a copy of this Notice, to the Tax Administrator at the following address: [insert address]. The Notice of Appeal must be signed by the holder of the property or his or her agent, and must set out a mailing address to which all notices to the complainant may be sent.

AND TAKE NOTICE that you will receive a further notice advising you of the date, time and place of the hearing at which the Review Panel will hear your appeal respecting the service tax roll.

Tax Administrator for the _____ First Nation

Dated: _____, 20__ .

SCHEDULE VI

(Section ____)

NOTICE OF REFUSAL TO AMEND SERVICE TAX ROLL

TO: _____

ADDRESS: _____

DESCRIPTION OF PROPERTY: _____

TAKE NOTICE that, pursuant to your Request to Amend the Service Tax Roll, dated _____, 20____, the Tax Administrator has not made the requested amendment.

AND TAKE NOTICE that you may make an appeal respecting this refusal to amend the service tax roll to the Review Panel. An appeal may only be made by a holder of the property and on one or more of the following grounds:

- (1) there is an error or omission respecting a name or address on the service tax roll;
- (2) there is an error or omission respecting the inclusion of a property;
- (3) there is an error or omission respecting the taxable area or the taxable frontage of a property; and
- (4) an exemption has been improperly allowed or disallowed.

To make an appeal, you must deliver, within thirty (30) days of mailing of this Notice, a Notice of Appeal in the form specified in the _____ *First Nation Service Tax Law*, 20____, along with a copy of this Notice, to the Tax Administrator at the following address: [insert address]. The Notice of Appeal must be signed by the holder of the property or his or her agent, and must set out a mailing address to which all notices to the complainant may be sent.

AND TAKE NOTICE that you will receive a further notice advising you of the date, time and place of the hearing at which the Review Panel will hear your appeal respecting the service tax roll.

Tax Administrator for the _____ First Nation

Dated: _____, 20____.

SCHEDULE VII

(Section __)

REQUEST TO AMEND SERVICE TAX ROLL

TO: Tax Administrator for the _____ First Nation
[address]

PURSUANT to the provisions of the _____ *First Nation* _____ *Service Tax Law, 20__*, I hereby request that the service tax roll be amended in respect of the following property:

[description of the property as described in the service tax roll]

This request for an amendment to the service tax roll is based on the following grounds:

- (1)
- (2)
- (3)

(describe the reasons in support of the request in as much detail as possible)

Holder's mailing address to which the amendment decision is to be sent:

Name of Applicant (please print)

Signature of Applicant

Dated: _____, 20__ .

SCHEDULE VIII

(Section __)

NOTICE OF WITHDRAWAL

TO: Tax Administrator for the _____ First Nation
[address]

PURSUANT to the provisions of the _____ *First Nation* _____
*Service Tax Law, 20*____, I hereby withdraw my appeal respecting the imposition
of a service tax on the following property:

[description of property as described in the Notice of Service Tax]

Name of Complainant (please print)

Signature of Complainant
(or representative)

Dated: _____, 20__ .

SCHEDULE IX

(Section ____)

**NOTICE OF INTENTION TO DIRECT A CORRECTION
TO THE SERVICE TAX ROLL**

TO: _____

ADDRESS: _____

DESCRIPTION OF PROPERTY: _____

TAKE NOTICE that, pursuant to the _____ *First Nation* _____ *Service Tax Law*, 20____, the Review Panel intends to direct a correction to the service tax roll in respect of the above-referenced property, as follows:

[describe correction]

AND TAKE NOTICE that you may appear before the Review Panel and make submissions respecting this proposed correction before the Review Panel makes its decision respecting this proposed correction.

The date, time and place where you may appear to make submissions is:

_____, 20____ at _____ (A.M./P.M.) at

_____ [location]

If you have any questions respecting this notice, you may contact:

[contact information]

AND TAKE NOTICE that if the Review Panel directs a correction respecting your property, you will receive a further notice advising you of the correction.

Tax Administrator for the _____ First Nation

Dated: _____, 20____.

SCHEDULE X

(Section ____)

MAP OF LOCAL SERVICE AREA & LIST OF PROPERTIES

NOTE TO FIRST NATION: This sample law provides a number of options for a First Nation to consider including in its law. In addition to the options presented in this sample, there are other procedures that a First Nation could choose, including establishing an elected taxpayer advisory council or appointing a taxation subcommittee of council. The Commission can assist First Nations in drafting alternate forms of taxpayer representation to council laws.

When using this sample law, please ensure that all drafting instructions and unwanted provisions are deleted from the final law. Drafting instructions are indicated in square brackets and bold type as a “Note to First Nation”, while alternate wording is indicated in square brackets with an “OR”.

Please note that this sample assumes the First Nation has enacted its FSMA assessment and taxation laws.

____ FIRST NATION

TAXPAYER REPRESENTATION TO COUNCIL LAW, 20__

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 procedures by which the interests of taxpayers may be represented to Council;

B. The Council of the _____ First Nation deems it to be in the best interests of the First Nation and its taxpayers to make a law providing for procedures by which the interests of taxpayers may be represented to Council; and

C. The Council of the _____ 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 _____ First Nation duly enacts as follows:

PART I

CITATION

Citation

1. This Law may be cited as the _____ *First Nation Taxpayer Representation to Council Law, 20__* .

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;

“annual budget” means the budget setting out the projected local revenues and projected expenditures of those local revenues for a taxation year;

“annual expenditure law” means a law required under paragraph 10(b) of the Act that establishes a budget for the expenditure of revenues raised under a property taxation law;

“annual rates law” means a law required under paragraph 10(a) of the Act that sets the rate of tax to be applied to the assessed value of each property class;

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

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

“First Nation” means the _____ First Nation, being a band named in the schedule to 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;

“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;

“personal information” means recorded information about an identifiable individual;

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

“service tax” means a tax levied under a service tax law;

“service tax law” means a law made under subparagraph 5(1)(a)(iii) of the Act;
[Note to First Nation: Include the definition of “service tax” and this definition only if including Part VI.]

“tax administrator” means the person appointed by Council to that position under the Taxation Law;

“Taxation Law” means the _____ *First Nation Property Taxation Law*, 20__ ;

“taxation year” has the meaning given to that term in the Taxation Law;

“taxes” includes all taxes imposed, levied, assessed or assessable under a local revenue law, including all penalties, interest and costs added to such taxes;

“taxpayer” means a person paying tax under a property taxation law; and

“taxpayer association” means an organization, whether incorporated or not, formed for one (1) or more of the purposes set out in section 7.

(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 5(2)(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

NOTICE AND REPRESENTATIONS

[Note to First Nation: Providing for notice of proposed tax rates and the draft annual budget is a minimum requirement for a taxpayer representation to council law. In compliance with Commission Standards, each First Nation should develop a process that meets the goals of ensuring that relevant information is available to taxpayers. First Nations may also wish to give taxpayers or taxpayer associations an opportunity to provide input as set out in option #2.]

OPTION #1

[Note to First Nation: This option provides for a notice of the proposed tax rates and draft annual budget before the annual rates and expenditure laws are made by Council. It also provides optional language where the First Nation wishes to have one or more members of Council meet with a taxpayer association respecting the laws.]

Notice of Proposed Tax Rates and Annual Budget

3.(1) The tax administrator will, at least five (5) days before Council makes **[Note to First Nation: Consider including “amends or repeals”.]** an annual rates law or an annual expenditure law **[Note to First Nation: Include only those forms of publication that are appropriate for the First Nation.]**

- (a) post a notice and a copy of the proposed tax rates and draft annual budget in a public place on the reserve **[OR at the administrative offices of the First Nation];** and
- (b) post the notice and a copy of the proposed tax rates and draft annual budget on the First Nation’s website.

[Note to First Nation: Consider including this provision where there is a taxpayer association:

(2) Where a taxpayer association has been established, one or more members of Council will meet with representatives of the taxpayer association

so that the taxpayer association may make comments respecting the proposed tax rates and annual budget.]

OPTION #2:

[Note to First Nation: This option provides for notice of the proposed tax rates and draft annual budget and an opportunity for taxpayers to make written representations to Council and/or attend a public meeting to provide input. It also imposes an obligation for one or more members of Council to meet with a taxpayer association respecting the proposed tax rates and draft annual budget.]

Notice and Input Respecting Proposed Tax Rates and Annual Budget

3.(1) The tax administrator will, on or before [insert date] in each taxation year, **[Note to First Nation: Include only those forms of publication that are appropriate for the First Nation.]**

- (a) publish a notice respecting the First Nation's proposed tax rates and draft annual budget for the current taxation year in a local newspaper;
- (b) post the notice and a copy of the proposed tax rates and draft annual budget in a public place on the reserve **[OR** at the administrative offices of the First Nation]; and
- (c) post the notice and a copy of the proposed tax rates and draft annual budget on the First Nation's website.

(2) A notice under subsection (1) will

- (a) either include the proposed tax rates and draft annual budget, or provide that copies are available and where they may be obtained;
- (b) invite taxpayers to make written representations regarding the proposed tax rates and draft annual budget to Council by delivering such representations to the tax administrator within thirty (30) days of the date stated in the notice; and
- (c) invite taxpayers to attend a public meeting with one or more members of Council respecting the proposed tax rates and draft annual budget and state the date, time and location of the meeting. **[Note to First Nation: The Law could include (b) or (c), or both.]**

(3) Where a taxpayer association has been established, one or more members of Council will meet with representatives of the taxpayer association so that the taxpayer association may make representations respecting the proposed tax rates and draft annual budget.

(4) Before enacting the annual rates law and annual expenditure law, Council will consider any representations received by the tax administrator within the time frame set out in paragraph (2)(b), or by Council members at the meetings referenced in paragraph (2)(c) and subsection (3).

PART IV

ACCESS AND COMMUNICATIONS

[Note to First Nation: Providing for routine access to documents and on-going communication with taxpayers are minimum requirements for a taxpayer representation to council law. Taxpayers should be given relevant information on a timely basis in order to keep them informed of matters that directly impact them. Each First Nation should set out a process that will work effectively for that First Nation and its taxpayers, and tailor these provisions accordingly.]

Access to Documents

4.(1) Subject to subsections (4) and (5), the tax administrator will make available to taxpayers, in a timely manner, the annual budget, all service agreements funded from local revenues, audits of the local revenue account and Council resolutions related to property taxation. **[Note to First Nation: Consider if there are other documents that may be added to this list.]**

(2) The tax administrator

(a) may make documents referenced in this section available electronically, either on request or by posting on the First Nation's website; and

(b) will make documents referenced in this section available to taxpayers at the offices of the First Nation during regular business hours.

(3) A taxpayer may inspect the documents referred to in paragraph (2)(b), and may obtain a copy of the documents on payment to the First Nation the costs of photocopying the document.

(4) Council may deny access to documents, or portions of documents, under this section where the subject matter of the document relates to or contains one or more of the following types of information:

(a) personal information, where Council considers that release of such information would be an unreasonable invasion of an individual's personal privacy;

(b) labour relations or other employment matters involving the First Nation;

(c) the security of property on the reserve;

(d) law enforcement;

(e) advice and related communications that are subject to solicitor-client privilege;

(f) negotiations and related communications respecting proposed agreements with the First Nation;

(g) the acquisition or disposition by the First Nation of interests in land in the reserve; and

(h) trade secrets or commercial, financial, labour relations, scientific or technical information of or about a third party, where Council considers that disclosure could reasonably be expected to harm the business interests of the third party.

(5) Council may, in its discretion, sever from a document information described in subsection (4) and give access to the remainder of the document.

Ongoing Communications with Taxpayers

5.(1) The First Nation will, on an ongoing and regular basis, keep the taxpayers informed of the First Nation's proposals and activities related to taxation matters and provide a means by which taxpayers [and taxpayer associations] may provide input to the First Nation on taxation matters.

(2) At a minimum, the First Nation will [**Note to First Nation: Select those mechanisms appropriate for the First Nation. Where there is a taxpayer association, the First Nation may wish to encourage taxpayer input and participation through the taxpayer association instead of on an individual taxpayer basis, for efficiency.**]

(a) hold at least __ (__) public meetings in each year, at which the First Nation's proposals for property taxation for that year will be explained and taxpayer input received;

(b) hold at least __ (__) meetings in each year at which taxpayers [and taxpayer associations] can provide input to the First Nation on the administration and effectiveness of this Law;

(c) publish and provide to all taxpayers at least __ (__) newsletters in each year respecting First Nation taxation matters;

(d) provide information respecting First Nation taxation matters on its website;

(e) hold at least __ (__) open houses to provide information on First Nation taxation matters; and

(f) permit taxpayers [and taxpayer associations] to make representations to Council respecting taxation matters at designated Council meetings in accordance with section 6.

Representations to Council at Council Meetings

[**Note to First Nation: This is an optional process a First Nation may wish to include. It can be modified as appropriate for a First Nation, including to allow the tax administrator or Council to refuse a request where the proposed topic is not taxation related or has been previously considered by Council. Where a First Nation has a large number of taxpayers, it may wish to include a modified version of this provision to provide for access to Council by the taxpayer association.**]

6.(1) Council will designate at least ____ (__) Council meetings in each taxation year at which taxpayers [and taxpayer associations] may make representations to Council respecting taxation matters.

(2) The tax administrator will give notice of each Council meeting designated under subsection (1) at least ____ (__) days in advance of each meeting, by posting a notice of the meeting at the administrative offices of the First Nation and on the First Nation's website.

(3) Taxpayers [and taxpayer associations] wishing to make representations to Council must, at least ____ (__) days before the meeting, give written notice to the tax administrator outlining the matter to be addressed.

(4) On receipt of notice under subsection (3), the tax administrator will advise the person of the date and time at which the person [**OR** taxpayer association] may appear to make representations to Council.

(5) The tax administrator may reschedule the date or time at which a person [**OR** taxpayer association] may make representations to Council where

(a) the Council meeting is rescheduled, or

(b) there is insufficient time at the scheduled Council meeting.

(6) Subject to leave of Council,

(a) no more than two (2) representations will be scheduled at one (1) Council meeting; and

(b) each person [**OR** taxpayer association] will be limited to fifteen (15) minutes, including questions and discussion with Council.

PART V

TAXPAYER ASSOCIATIONS

[Note to First Nation: These provisions provide for the recognition of taxpayer associations that are created on taxpayer initiative. Alternatively, a First Nation could provide for the establishment of a taxpayer association or advisory council within its law. The Commission is available to assist First Nations that wish to create an advisory council, upon request. Wording is also provided for First Nations that may wish to provide operating funding for a taxpayer association.]

Purposes of Taxpayer Associations

7. The purposes of a taxpayer association may include:

(a) to provide taxpayers with a mechanism through which they may have input into taxation matters and proposed local revenue laws;

(b) to consider and make representations to Council on taxation matters;

- (c) to provide advice to Council with respect to communications and information for taxpayers;
- (d) to hold information meetings for taxpayers on taxation matters; and
- (e) to provide advice to Council on taxation or other matters as requested by Council.

Funding for Taxpayer Associations

8.(1) On or before [insert date] in each taxation year, a taxpayer association may, in consultation with the tax administrator, determine a proposed operating budget for that taxation year and submit a request to Council to fund the proposed operating budget.

(2) Council must consider requests for funding made in accordance with subsection (1) and may, in its annual expenditure law, allocate funding for the operating budget of the taxpayer association.

(3) The tax administrator must provide any funding allocated by Council in accordance with subsection (2) to the taxpayer association as soon as practicable after Council has enacted the annual expenditure law.

(4) A taxpayer association must expend moneys received from the First Nation only in accordance with its operating budget and on activities directly related to the functions of the taxpayer association.

New and Existing Taxpayer Associations

9.(1) Where taxpayers form a taxpayer association, the taxpayer association will give written notice to the First Nation of its formation and its purposes, including information satisfactory to the First Nation that it represents a proportion of [all/residential/commercial] taxpayers on the reserve. **[Note to First Nation: The Law could specify the minimum proportion of taxpayers a taxpayer association must represent in order to be recognized, such as fifty percent (50%).]**

(2) Council recognizes the _____ Taxpayer Association existing at the time of enactment of this Law, which taxpayer association represents [insert details] and has purposes that include: [insert purposes].

Taxpayer Association Meetings with Council and Tax Administrator

10.(1) Where the tax administrator is satisfied that a new taxpayer association is representative of a sufficient proportion of [all or a defined group of] the taxpayers, the tax administrator will set an initial meeting with the taxpayer association and one or more members of Council.

(2) The tax administrator will meet with each taxpayer association from time to time on request to discuss matters of concern to the taxpayer association.

(3) Council, or one (1) or more members of Council, will meet with each taxpayer association from time to time **[OR at least ____ () times each taxation**

year on request by the taxpayer association] to discuss taxation matters of concern to the taxpayer association and to provide an opportunity for the taxpayer association to provide comments to Council.

PART VI

PETITIONS RESPECTING TAXATION FOR THE PROVISION OF SERVICES

[Note to First Nation: Where a First Nation anticipates that it will levy a service tax under subparagraph 5(1)(a)(iii) of the Act, it may include the provisions in this Part. Providing for petition opportunities is one mechanism to show the required taxpayer support for a service and service tax, particularly where the service will be provided to a defined portion of the reserve. Section 12 sets out a process for residents to petition for services, and section 13 sets out a process for petitioning against a proposed service where it is to a defined area of the reserve. Section 14 sets out how the tax administrator will calculate the support shown in the petition and applies to all types of petitions.]

Service Tax Laws

11.(1) Before Council enacts a service tax law to pay for all or part of the costs of a service, the Council will consider the support indicated by a petition for the service in accordance with section 12, or a petition against the service in accordance with section 13.

(2) Petitions for a service and petitions against a service are a method for Council to assess support for a service and are not binding on Council and, for clarity, Council may at any time enact a service tax law provided it has first considered any petitions received under sections 12 and 13.

Petitions for Services

12.(1) Taxpayers and potential taxpayers may at any time submit to the tax administrator a petition as provided in this section indicating their support for the provision of a service to all or part of the reserve.

(2) A petition under subsection (1) may be in the form set out in Schedule I and must

- (a) describe the service in general terms;
- (b) if the petition is for a service to part of the reserve, define the boundaries of the proposed service area;
- (c) provide an estimate of the costs of the service;
- (d) indicate the portion of the costs of the service that are to be recovered by a service tax;
- (e) indicate the proposed methods of cost recovery for the service, including any proposed borrowing and the form of service tax;

- (f) include the full name of each petitioner;
- (g) include the residential address of each petitioner, or the business address where the petitioner is a corporation; and
- (h) be signed by each petitioner, or authorized signatory where the petitioner is a corporation.

Petition Against a Service to Part of the Reserve

[Note to First Nation: This section could be expanded to include any service where the costs are recovered in whole or in part by a service tax. As drafted, it applies only where the proposed service is to part of the reserve.]

13.(1) If Council proposes to

- (a) provide a service to part of the reserve on its own initiative, and
- (b) recover all or a portion of the costs of the service by imposing a service tax on benefitting properties,

the tax administrator will give notice of this intention as set out in subsection (2).

(2) The tax administrator must

- (a) publish a notice of the proposed service and service tax in a local newspaper;
- (b) post the notice at the administrative offices of the First Nation; and
- (c) post the notice on the First Nation's website. **[Note to First Nation: include only if applicable.]**

(3) The notice under subsection (2) may be in the form set out in Schedule II and must

- (a) describe the service in general terms;
- (b) if the petition is for a service to part of the reserve, define the boundaries of the proposed service area;
- (c) provide an estimate of the cost of the service;
- (d) indicate the portion of the costs of the service that are to be recovered by a service tax; and
- (e) indicate the proposed methods of cost recovery for the service, including any proposed borrowing and the basis of the service tax.

(4) Holders of properties within the proposed service area may, within thirty (30) days after the publication of the notice under paragraph (2)(a), deliver a petition to the tax administrator indicating their opposition to the proposed service.

(5) A petition delivered under subsection (4) may be in the form set out in Schedule III and must

- (a) describe the proposed service in general terms;

- (b) indicate the petitioners' opposition to the proposed service;
- (c) include the full name of each petitioner;
- (d) include the residential address of each petitioner, or the business address where the petitioner is a corporation; and
- (e) be signed by each petitioner, or authorized signatory where the petitioner is a corporation.

Tax Administrator to Report to Council

14.(1) On receipt of a petition under section 12 or 13, the tax administrator will prepare a report to Council respecting the subject matter of the petition and the extent of taxpayer support or opposition as indicated in the petition.

(2) For the purposes of determining taxpayer support or opposition indicated by a petition, the following rules apply:

- (a) only petitioners who are taxpayers or potential taxpayers for the service will be considered;
- (b) for a petition under section 12 or 13 respecting a proposed service to part of the reserve, only petitioners who are holders within the proposed service area will be considered;
- (c) the tax administrator will determine the percentage of eligible taxpayers and potential taxpayers who have signed the petition and the percentage of the total assessed value of land and improvements held by those petitioners; and
- (d) if two (2) or more persons are holders of a property
 - (i) they will be considered as one holder only,
 - (ii) they are not entitled to petition unless a majority of them concurs, and
 - (iii) unless a petition is signed by a majority of them, their signatures will be disregarded in determining the level of support indicated by the petition.

(3) The tax administrator will present the report and the petition to Council at the next regularly scheduled Council meeting, or as soon as reasonably practicable.

(4) The tax administrator will make available to the petitioners Council's response to the petition and any decision made by Council in respect of the petition as soon as reasonably practicable after Council has received and considered the petition.

PART VII

RESOLVING TAXPAYER DISPUTES

Dispute Resolution Generally

15.(1) The First Nation intends that all taxpayer concerns respecting this Law, a local revenue law, or a taxation matter generally, and all disputes between

a taxpayer and the First Nation relating to taxation, will be resolved through the dispute resolution mechanisms set out in this Part.

(2) Nothing in this Part

(a) prevents the First Nation from establishing or participating in other dispute resolution processes; or

(b) precludes a taxpayer from making a complaint to the Commission under the Act.

Informal Resolution by Tax Administrator

16.(1) Where a taxpayer [**OR** a taxpayer association] has a concern respecting a taxation matter, the taxpayer [**OR** taxpayer association] may contact the tax administrator to discuss the concern.

(2) Where the tax administrator is contacted by a taxpayer [**OR** taxpayer association] respecting a concern, the tax administrator will attempt to resolve the concern with the taxpayer [**OR** taxpayer association] and may as necessary

(a) meet with the taxpayer [**OR** taxpayer association] to discuss the concern and possible resolution of the concern;

(b) consult with other persons, including members of Council, respecting the concern and possible resolution of the concern; and

(c) contact the Commission for information or advice that may assist in resolving the concern.

(3) If the tax administrator resolves the concern to the satisfaction of the taxpayer [**OR** taxpayer association], the tax administrator will report to Council on the nature of the concern and its resolution.

(4) Where the tax administrator is not able to resolve the concern to the satisfaction of the taxpayer [**OR** taxpayer association] within thirty (30) days of being contacted under subsection (1), the tax administrator will consult with the taxpayer [**OR** taxpayer association] and then

(a) with the agreement of the taxpayer [**OR** taxpayer association], request facilitation by the Commission as set out in section 17;

(b) with the agreement of the taxpayer [**OR** taxpayer association], refer the matter to mediation as set out in section 18; or

(c) refer the matter to Council as set out in section 20.

Facilitation by Commission

17.(1) Where the tax administrator and the taxpayer [**OR** taxpayer association] have been unable to resolve a concern under section 16, or where a dispute has not been resolved using another mechanism under this Part, either party may, with the agreement of the other party, ask the Commission to facilitate a resolution of the dispute.

(2) Where the Commission agrees to facilitate a dispute, the tax administrator and the taxpayer [**OR** taxpayer association] must work cooperatively with the Commission to resolve the dispute.

(3) If the Commission facilitates a resolution of the dispute satisfactory to the tax administrator and the taxpayer [**OR** taxpayer association], the tax administrator will report to Council on the nature of the dispute and its proposed resolution.

Mediation

18.(1) Where the tax administrator and the taxpayer [**OR** taxpayer association] have been unable to resolve a concern under section 16, or where a dispute has not been resolved using another mechanism under this Part, either party may, with the agreement of the other party, refer the dispute to mediation as set out in this section.

(2) The tax administrator and the taxpayer [**OR** taxpayer association] must jointly select a mediator from the roster of mediators maintained by the Commission to mediate the dispute.

(3) If the tax administrator and the taxpayer [**OR** taxpayer association] cannot agree on a mediator from the Commission roster, they may

- (a) agree to any other mediator; or
- (b) each select a mediator from the Commission roster and request that those two mediators jointly select a mediator from the roster to mediate the dispute.

(4) The tax administrator and the taxpayer [**OR** taxpayer association] will agree on the terms of the mediation, and unless otherwise agreed, will each bear their own costs of participating in the mediation and will share equally the costs of the mediator.

(5) If the mediator resolves the dispute to the satisfaction of the tax administrator and the taxpayer [**OR** taxpayer association], the tax administrator will report to Council on the nature of the dispute and its proposed resolution.

Council Approval and Direction

19.(1) Where the tax administrator is responding to a concern under section 16, or has referred a matter to a dispute resolution process under section 17 or section 18, the tax administrator must, at least once each month, report to Council on the status of the matter.

(2) The tax administrator may at any time during a dispute resolution process under section 17 or section 18 seek input and direction from Council or from one or more Council members.

(3) Where the tax administrator reports a proposed resolution of a dispute to Council under subsection 17(3) or subsection 18(5), the proposed resolution must be approved by Council before it can be effective.

Referral of Dispute to Council

20.(1) Where the tax administrator and the taxpayer [**OR** taxpayer association] have been unable to resolve a concern under section 16, or where a dispute has not been resolved using another mechanism under this Part, the tax administrator may refer the dispute to Council as set out in this section.

(2) When referring a matter to Council, the tax administrator will provide to Council a report setting out

- (a) the nature of the dispute;
- (b) the attempts made to resolve the dispute; and
- (c) any action or position recommended by the tax administrator respecting the dispute.

(3) Council will review the report at its next regular Council meeting, or as soon thereafter as reasonably practicable, and will consider possible resolutions to the dispute.

(4) Council may, in its discretion, decide how to proceed with respect to the dispute and may, without limitation,

- (a) accept the tax administrator's recommendation respecting the dispute;
- (b) designate one or more members of Council to meet with the taxpayer [**OR** taxpayer association] to attempt to resolve the dispute;
- (c) invite the taxpayer [**OR** taxpayer association] to make submissions to Council respecting the dispute at a future Council meeting;
- (d) with the agreement of the taxpayer [**OR** taxpayer association] and provided the Commission has not yet facilitated the dispute, ask the Commission to facilitate a resolution of the dispute;
- (e) with the agreement of the taxpayer [**OR** taxpayer association] and provided the dispute has not yet been referred to mediation, refer the dispute to mediation using the process set out in section 18; or
- (f) take no further action respecting the dispute.

Dispute Resolution by Council

21.(1) Where Council accepts the tax administrator's recommendation under paragraph 20(4)(a) or decides to take no further action under paragraph 20(4)(f), the tax administrator must advise the taxpayer [**OR** taxpayer association] of Council's decision as soon as practicable.

(2) Where Council refers a dispute to facilitation, mediation, or to one or more Council members for resolution, any recommended resolution of the dispute must be approved by Council before it can be effective.

(3) Where Council invites further submissions under paragraph 20(4)(c), the tax administrator will

- (a) set a time and place for a meeting with Council; and
- (b) give written notice of the time and place to the taxpayer [**OR** taxpayer association] and to Council, at least seven (7) days before the date set.

(4) Council may determine the procedures to apply to a meeting under subsection (3), provided that the taxpayer [**OR** taxpayer association] must be given a reasonable opportunity to make submissions to Council.

PART VIII

GENERAL PROVISIONS

Provisions in Addition

22. The provisions in this Law are intended to be in addition to any requirements in the Act and other applicable enactments, and such requirements will prevail over this Law to the extent of a conflict.

Validity

23. Nothing under this Law must be rendered void or invalid by

- (a) an error or omission in a determination made by the First Nation, its Council, or its officers or employees;
- (b) an error or omission in any notice given under this Law; or
- (c) a failure of the First Nation or the tax administrator to do something within the required time.

Notices

24.(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;
- (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.

(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

25.(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) Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Act and the Taxation Law.

(5) 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.

(6) 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.

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

Force and Effect

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

THIS LAW IS HEREBY DULY ENACTED by Council on the ____ day of _____, 20____, at _____, in the Province of _____.

A quorum of Council consists of _____ (____) members of Council.

<p>_____ [Name] Chief [please spell out the name]</p>	
<p>_____ [Name] Councillor [please spell out the name]</p>	<p>_____ [Name] Councillor [please spell out the name]</p>

SCHEDULE I

(Section __)

PETITION TO COUNCIL FOR A SERVICE

Petition to the _____ First Nation for the Provision of a Service

We, the following holders of property, pursuant to the _____ *First Nation Taxpayer Representation to Council Law, 20__*, hereby petition the Council of the _____ First Nation to provide a _____ service to [all/a defined portion] of the Reserve.

The service requested is [insert details].

[The boundaries of the local service area are as shown on the map attached to this petition and include the properties described on the attached page.]

The estimated cost of providing the service is: _____ dollars (\$_____).

It is proposed that _____ percent (____%) of the costs of the service be recovered by a service tax levied on properties [on the reserve/within the service area] and that service tax be based on [indicate basis of tax].

Full name & address	Description of property	Signature of holder & date
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SCHEDULE II

(Section __)

NOTICE OF PROPOSED SERVICE AND SERVICE TAX_____ **First Nation****Notice of Intention to Provide a Service and Levy a Service Tax**

NOTICE is hereby given, pursuant to the _____ *First Nation Taxpayer Representation to Council Law, 20__* , that the Council of the _____ First Nation proposes to provide a service to part of the reserve.

The service to be provided is [insert details].

[The boundaries of the service area are as shown on the map attached to this petition and include the properties described on the attached page.]

The estimated cost of providing the service is: _____ dollars (\$_____).

The First Nation intends that _____ percent (____%) of the costs of the service be recovered by a service tax levied on properties benefitting from the service and that the service tax be based on [indicate basis of tax].

The First Nation intends to borrow _____ dollars (\$ _____) to fund the service.

Holders of property that would be subject to the proposed service tax may indicate their opposition to the service by delivering a petition to the First Nation within thirty (30) days after this Notice, in accordance with the _____ *First Nation Taxpayer Representation to Council Law, 20__* .

Tax Administrator for the _____ First Nation

Dated: _____, 20__

SCHEDULE III

(Section __)

PETITION TO COUNCIL AGAINST PROPOSED SERVICE
AND SERVICE TAX

**Petition to the _____ First Nation Against the Proposal to Provide a
Service and Levy a Service Tax**

The Council of the _____ First Nation gave notice of its intention to provide
a _____ service to a defined area of the reserve, which Notice was dated
_____, 20__ .

Pursuant to the _____ *First Nation Taxpayer Representation to Council
Law, 20__* , holders of property that would be subject to a service tax may indicate
their opposition to the service by petition.

We, the following holders of property that would be subject to the service tax,
hereby petition against the proposed service.

Full Name & address	Description of property	Signature of holder & date
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NOTE À LA PREMIÈRE NATION : Le présent modèle de loi offre des choix de dispositions convenant à différentes circonstances. Lorsque vous utilisez ce modèle de loi, veuillez vous assurer de bien choisir le libellé qui convient aux circonstances particulières de la Première Nation et que toutes les instructions de rédaction et les dispositions inutiles sont supprimées dans le texte définitif de la loi. En cas de suppression d'un article, d'un paragraphe, d'un alinéa ou d'une annexe qui n'est pas nécessaire, veuillez renuméroter ou redésigner en conséquence les autres dispositions ou annexes et réviser au besoin la désignation numérique ou alphabétique des renvois internes visés. Les instructions de rédaction sont indiquées en caractères gras entre crochets et sont précédées de la mention « Note à la Première Nation », alors que les libellés facultatifs figurent entre crochets et sont précédés du mot « OU ». Veuillez aussi vous assurer que les annexes sont libellées de manière à correspondre au texte définitif de la loi.

Il convient de noter que ce modèle de loi se fonde sur la prémisse que la Première Nation a déjà édicté sa loi sur l'évaluation foncière et sa loi sur l'imposition foncière en vertu de la LGFSPN.

**LOI SUR LES TAXES SUR LES SERVICES (_____)
DE LA PREMIÈRE NATION _____ (20____)**

Attendu :

A. qu'en vertu de l'article 5 de la *Loi sur la gestion financière et statistique des premières nations*, le conseil d'une première nation peut prendre des textes législatifs concernant l'imposition de taxes à des fins locales sur les terres de réserve, ainsi que sur les intérêts ou les droits d'occupation, de possession et d'usage sur celles-ci, y compris l'imposition de taxes pour les services fournis relativement aux terres de réserve;

B. que le Conseil a déterminé qu'il est dans l'intérêt de la Première Nation de prendre un texte législatif pour la fourniture du service de [**Note à la Première Nation : Indiquer le type de service**] à la réserve [OU à un secteur déterminé de la réserve] et de prévoir le paiement des coûts [OU d'une partie des coûts] de ce service au moyen d'une taxe sur les services imposée sur les biens fonciers situés dans la réserve [OU un secteur déterminé de la réserve];

C. que les détenteurs des biens fonciers dans la réserve qui bénéficieront du service ont indiqué qu'ils appuient ce service en [**Note à la Première Nation : Ce paragraphe n'est requis que si le service est fourni à un secteur déterminé de la réserve. Veuillez préciser de quelle façon les détenteurs ont fait connaître leur appui et indiquer la proportion de détenteurs qui sont en faveur du service.**];

D. que le Conseil de la Première Nation _____ a donné avis du présent texte législatif et pris en compte les observations qu'il a reçues,

conformément aux exigences de la *Loi sur la gestion financière et statistique des premières nations*,

À ces causes, le Conseil de la Première Nation _____ édicte :

PARTIE I

TITRE

Titre

1. Le présent texte législatif peut être cité sous le titre : *Loi sur les taxes sur les services* (_____) [*Note à la Première Nation : Inscrire le type de service ou une description du service*] de la Première Nation _____ (20__).

PARTIE II

DÉFINITIONS ET RENVOIS

Définitions et renvois

2.(1) Les définitions qui suivent s'appliquent à la présente loi.

- « administrateur fiscal » La personne nommée à ce poste par le Conseil pour l'application de la présente loi.
- « avis d'appel » Avis contenant les renseignements prévus à l'annexe IV.
- « avis de désistement » Avis contenant les renseignements prévus à l'annexe VIII.
- « avis de modification du rôle de taxes sur les services » Avis contenant les renseignements prévus à l'annexe V.
- « avis de taxe sur les services » Avis contenant les renseignements prévus à l'annexe III.
- « avis d'intention d'ordonner une correction » Avis contenant les renseignements prévus à l'annexe IX.
- « avis du refus de modifier le rôle de taxes sur les services » Avis contenant les renseignements prévus à l'annexe VI.
- « Comité d'examen » Le comité d'examen constitué en vertu de la présente loi pour entendre et trancher les appels relatifs au rôle de taxes sur les services.
- « demande de modification du rôle de taxes sur les services » Demande contenant les renseignements prévus à l'annexe VII.
- « détenteur » Personne qui est en possession d'un intérêt foncier ou qui, selon le cas :
 - a) a le droit de posséder ou d'occuper l'intérêt foncier en vertu d'un bail ou d'un permis ou par tout autre moyen légal;
 - b) occupe de fait l'intérêt foncier;
 - c) a des intérêts, titres ou droits sur l'intérêt foncier;

d) est fiduciaire de l'intérêt foncier.

« impôts » Vise notamment tous les impôts et taxes imposés, prélevés, évalués ou évaluables en vertu de la présente loi ou d'un texte législatif sur les recettes locales de la Première Nation, ainsi que tous les intérêts, pénalités et frais qui y sont ajoutés.

« intérêt foncier » ou « bien foncier » S'entend d'une terre ou des améliorations, ou des deux, dans la réserve, y compris, sans restrictions, tout intérêt dans cette terre ou ces améliorations, toute occupation, possession ou utilisation de la terre ou des améliorations, et tout droit d'occuper, de posséder ou d'utiliser la terre ou les améliorations.

« Loi » La *Loi sur la gestion financière et statistique des premières nations*, L.C. 2005, ch. 9, ainsi que les règlements pris en vertu de cette loi.

« Loi sur l'évaluation foncière » La *Loi sur l'évaluation foncière de la Première Nation* _____ (20__).

« Loi sur l'imposition foncière » La *Loi sur l'imposition foncière de la Première Nation* _____ (20__).

[« partie du coût imputée aux détenteurs » La partie du coût total du service qui sera payée par les détenteurs de biens fonciers dans la réserve [la zone de service désignée] au moyen de la taxe sur les services;] **[Note à la Première Nation : Cette définition n'est requise que si la Première Nation recouvrera une partie des coûts du service auprès des détenteurs. En cas de recouvrement du coût total du service, il faut supprimer la présente définition et le paragraphe 4(2).]**

« plaignant » Personne qui interjette appel à l'égard d'une taxe sur les services conformément à la présente loi.

« président » Le président du Comité d'examen.

« professionnel agréé » Personne qualifiée qui est autorisée par permis à exercer la profession d'architecte ou d'ingénieur professionnel dans la province.

« Première Nation » La Première Nation _____, qui est une bande dont le nom figure à l'annexe de la Loi.

« province » La province de **[Note à la Première Nation : Inscrire le nom de la province où est située la réserve].**

« réserve » Toute terre réservée à l'usage et au profit de la Première Nation au sens de la *Loi sur les Indiens*.

« rôle de taxes sur les services » Le rôle de taxes sur les services établi conformément à l'article 12, y compris les modifications qui y sont apportées dans le cadre de la présente loi.

« service » S'entend du service de **[Note à la Première Nation : Indiquer le type de service à fournir. Pour la liste des services, consulter les normes établies par la Commission.]** visé au paragraphe 3(1).

« taxe sur les services » Taxe imposée pour la fourniture d'un service conformément à la présente loi.

[« zone de service désignée » Secteur déterminé de la réserve auquel le service est fourni, comme le prévoit le paragraphe 3(2).] **[Note à la Première Nation : Cette définition n'est requise que si le service sera fourni à un secteur déterminé de la réserve et non à toute la réserve.]**

(2) Les termes de la présente loi qui n'y sont pas définis s'entendent au sens de la Loi sur l'évaluation foncière et de la Loi sur l'imposition foncière.

(3) Dans la présente loi, le renvoi à une partie (p. ex. la partie I), un article (p. ex. l'article 1), un paragraphe (p. ex. le paragraphe 2(1)), un alinéa (p. ex. l'alinéa 9(5)a)) ou une annexe (p. ex. l'annexe I) constitue, sauf indication contraire, un renvoi à la partie, à l'article, au paragraphe, à l'alinéa ou à l'annexe de la présente loi.

PARTIE III

SERVICE ET TAXE SUR LES SERVICES

Description du service

3.(1) Le service à fournir aux résidents de la réserve **[OU à la zone de service désignée]** est **[Note à la Première Nation : Donner les détails du service.]**

(2) [La zone de service désignée est le secteur de la réserve délimité sur la carte figurant à l'annexe X et comprend les biens fonciers qui y sont énumérés.] **[Note à la Première Nation : Ce paragraphe n'est requis que si le service doit être fourni à un secteur déterminé de la réserve et non à toute la réserve. Si ce paragraphe est inséré, il faut remplir l'annexe X. S'il est supprimé, il faut aussi supprimer l'annexe X.]**

Coût estimatif du service

4.(1) Le coût estimatif du service est de _____ dollars (_____ \$). **[Note à la Première Nation : Il peut être inclus dans ce coût les coûts d'acquisition de biens fonciers, les dépenses en immobilisations, les frais des services professionnels, les frais de service de la dette et tous autres frais accessoires engagés pour mettre en place et financer le service. Le coût estimatif doit être certifié par un professionnel agréé, conformément aux normes.]**

[(2) La partie du coût imputée aux détenteurs est égale à _____ pour cent (___ %) du coût total du service.]

Imposition de la taxe sur les services

5.(1) Une taxe sur les services est imposée sur tous les biens fonciers situés dans la réserve **[OU la zone de service désignée]**, conformément à la présente loi.

(2) Le détenteur d'un bien foncier assujéti à la taxe prévue par la présente loi est solidairement responsable envers la Première Nation de payer les taxes imposées sur ce bien en vertu de la présente loi pour l'année d'imposition en cours et toute année d'imposition antérieure, y compris les intérêts, les pénalités et les frais y afférents.

(3) La taxe sur les services est basée sur **[Note à la Première Nation : Choisir la base d'imposition de la taxe et insérer les taux applicables. Supprimer les options inutiles.]**

- une taxe sur la valeur foncière, qui est fondée sur la valeur imposable du bien foncier déterminée conformément à la Loi sur l'évaluation foncière, au taux de _____ dollars (____ \$) par tranche de mille dollars (1 000 \$) de la valeur imposable **[OU aux taux suivants pour chaque catégorie de biens fonciers : catégorie 1 - _____ dollars (____ \$) par tranche de mille dollars (1 000 \$) de la valeur imposable, etc.]**.
- un montant fixe de _____ dollars (____ \$) pour chaque bien foncier.
- la superficie imposable du bien foncier, au taux de _____ dollars (____ \$) par mètre carré de superficie.
- la superficie imposable du bien foncier, au taux de _____ dollars (____ \$) par mètre carré pour les biens fonciers ayant une superficie d'au plus _____ (____) mètres carrés, de _____ dollars (____ \$) par mètre carré pour les biens fonciers ayant une superficie entre _____ (____) mètres carrés et _____ (____) mètres carrés, et de _____ dollars (____ \$) par mètre carré pour les biens fonciers ayant une superficie supérieure à _____ (____) mètres carrés.
- la longueur de façade imposable du bien foncier, au taux de _____ dollars (____ \$) par mètre de longueur de façade.
- la longueur de façade imposable du bien foncier, au taux de _____ dollars (____ \$) par mètre pour les biens fonciers ayant une longueur de façade d'au plus _____ (____) mètres, de _____ dollars (____ \$) par mètre pour les biens fonciers ayant une longueur de façade entre _____ (____) mètres et _____ (____) mètres, et de _____ dollars (____ \$) par mètre pour les biens fonciers ayant une longueur de façade supérieure à _____ (____) mètres.

[(4) La superficie imposable [La longueur de façade imposable] d'un bien foncier est calculée par l'administrateur fiscal au moyen de la formule prévue à l'annexe I.]

(5) Le taux ou la formule de calcul de la taxe sur les services qui est prévu au présent article ne peut être modifié autrement que par la modification de la présente loi.

Durée de la taxe sur les services

6. La taxe sur les services est prélevée à chaque année d'imposition pendant au plus _____ (____) ans.

Échéancier de construction

7.(1) L'échéancier de construction relatif au service, certifié par un professionnel agréé, figure à l'annexe II.

(2) La Première Nation doit commencer et achever la construction du service conformément à l'échéancier de construction et, en tout état de cause, commencer la construction dans un délai d'un (1) an suivant la date à laquelle la taxe sur les services est exigible au cours de la première année où elle est prélevée.

Exemptions de la taxe sur les services [Note à la Première Nation : Supprimer cet article si aucune exemption de la taxe sur les services ne sera accordée.]

8.(1) Les biens fonciers suivants sont exemptés de la taxe sur les services parce que les détenteurs de ces biens ont payé tout ou partie du coût du service ou ont déjà fait un paiement à l'égard du coût de celui-ci : **[Note à la Première Nation : insérer la désignation des biens fonciers visés].**

(2) Les biens fonciers qui suivent sont exemptés de la taxe sur les services, et la taxe sur les services qui aurait été payée par les détenteurs de ces biens sera acquittée par la Première Nation : **[Note à la Première Nation : insérer la désignation des biens fonciers visés].**

Paiement

[Note à la Première Nation : Le modèle de loi prévoit la perception annuelle de la taxe sur les services selon le même échéancier que celui visant les impôts fonciers. La Première Nation peut choisir de suivre un échéancier différent, en modifiant en conséquence le libellé de la présente loi.]

9.(1) La taxe sur les services est réputée imposée le 1^{er} janvier de chaque année où elle est prélevée.

(2) La taxe sur les services fait partie des impôts annuels exigibles pour chaque bien foncier et doit être payée par le détenteur au plus tard le _____ **[Note à la Première Nation : Inscrire la même date que celle à laquelle les impôts fonciers généraux sont exigibles (le 2 juillet en C.-B.)]** de chaque année où elle est prélevée.

(3) Les paiements de la taxe sur les services doivent être faits au bureau de la Première Nation pendant les heures d'ouverture normales, par chèque ou mandat-poste ou en argent comptant.

(4) Les paiements de la taxe sur les services faits par chèque ou mandat-poste sont établis à l'ordre de la Première Nation _____.

(5) L'administrateur fiscal rembourse tout paiement en trop de la taxe sur les services de la même façon que le remboursement des impôts payés en trop sous le régime de la Loi sur l'imposition foncière lorsque, selon le cas :

- a) le Comité d'examen, le Conseil, la Commission ou un tribunal compétent détermine qu'une personne n'est pas assujettie aux taxes prévues par la présente loi;
- b) il est déterminé en vertu de la présente loi qu'un montant excessif de taxes a été imposé à une personne.

Paiement par anticipation

[Note à la Première Nation : Il est facultatif, bien que recommandé, de permettre les paiements par anticipation. Si les paiements par anticipation sont autorisés, cela réduira le montant du financement qu'il faudra à la Première Nation pour financer le projet et entraînera une diminution des frais administratifs dans les années ultérieures.]

10.(1) Le détenteur d'un bien foncier assujetti à la taxe sur les services peut payer cette taxe par anticipation au plus tard le _____. **[Note à la Première Nation : Il est recommandé d'utiliser la même date que la date d'exigibilité des impôts]** de la première année où la taxe sur les services est imposée, en acquittant le montant du paiement par anticipation calculé par l'administrateur fiscal à l'égard de ce bien.

(2) L'administrateur fiscal calcule le montant du paiement par anticipation en multipliant le nombre d'années où la taxe sur les services est payable, par le montant payable chaque année, par un facteur de _____ (____). **[Note à la Première Nation : Il faut calculer ce facteur de manière à éliminer la composante de la taxe sur les services correspondant au financement.]**

Recettes

11.(1) Toutes les recettes provenant de la taxe sur les services que perçoit la Première Nation, ainsi que les intérêts qu'elles rapportent, doivent servir uniquement à la fourniture du service visé.

(2) L'administrateur fiscal établit un compte distinct pour les recettes provenant de la taxe sur les services.

(3) Toute dépense sur les recettes perçues sous le régime de la présente loi est faite en vertu d'un texte législatif sur les dépenses pris en vertu de l'alinéa 5(1)b) de la Loi.

PARTIE IV

RÔLE DE TAXES SUR LES SERVICES ET AVIS DE TAXE SUR LES SERVICES

Rôle de taxes sur les services

12.(1) L'administrateur fiscal établit un rôle de taxes sur les services en vue de l'imposition de la taxe sur les services.

(2) Le rôle de taxes sur les services est établi sur support papier ou sous forme électronique et contient les renseignements suivants :

- a) le nom et la dernière adresse connue du détenteur de l'intérêt foncier;
- b) une brève description de l'intérêt foncier;
- c) dans le cas où la taxe est basée sur la valeur imposable de l'intérêt foncier, la valeur imposable totale de celui-ci inscrite sur le rôle d'évaluation;
- d) la superficie imposable ou la longueur de façade imposable de chaque intérêt foncier, selon le cas, sauf si la taxe est basée sur la valeur imposable ou sur un montant forfaitaire pour chaque bien foncier;
- e) dans le cas où le nom du titulaire d'une charge est inscrit sur le rôle d'évaluation à l'égard d'un bien foncier, le nom et l'adresse de cette personne.

(3) Lorsque la taxe sur les services est basée sur la superficie imposable ou la longueur de façade imposable, le calcul de la superficie imposable ou de la longueur de façade imposable de chaque intérêt foncier est examiné par un professionnel agréé qui est tenu de certifier que le résultat du calcul est indiqué correctement sur le rôle de taxes sur les services.

(4) L'administrateur fiscal peut corriger des erreurs sur le rôle de taxes sur les services à tout moment avant la certification de ce rôle en conformité avec la partie VII.

(5) Une fois qu'il a été établi par l'administrateur fiscal, le rôle de taxes sur les services est mis à la disposition du public pour consultation au bureau de la Première Nation pendant les heures d'ouverture normales.

(6) À la demande d'un détenteur, l'administrateur fiscal modifie le rôle de taxes sur les services mis à la disposition du public pour consultation, en omettant ou en masquant l'adresse du détenteur ou tout autre renseignement le concernant afin de protéger le droit à la vie privée ou la sécurité de celui-ci.

(7) Sauf s'il est modifié conformément aux parties VII ou VIII, le rôle de taxes sur les services est celui qui sert pour chaque année où la taxe sur les services est prélevée en vertu de la présente loi.

Avis d'imposition

13.(1) Si le bien foncier est assujéti à des impôts fonciers en vertu de la Loi sur l'imposition foncière, la taxe sur les services est :

- a) incluse dans l'avis d'imposition annuel envoyé aux termes de cette loi;
- b) indiquée séparément des autres impôts sur l'avis d'imposition.

(2) Si le bien foncier n'est pas assujéti à des impôts fonciers selon la Loi sur l'imposition foncière, l'administrateur fiscal envoie par la poste, chaque année où la taxe sur les services est prélevée, un avis de taxe au détenteur de la même façon qu'un avis d'imposition serait envoyé aux termes de la Loi sur l'imposition foncière.

(3) L'avis d'imposition envoyé par la poste constitue un relevé et une demande de paiement des taxes sur les services.

(4) L'administrateur fiscal inscrit sur le rôle de taxes sur les services la date de mise à la poste de l'avis d'imposition.

PARTIE V

PÉNALTÉS, INTÉRÊTS ET CONTRÔLE D'APPLICATION

Pénalités et intérêts

14. Si la totalité ou une partie de la taxe sur les services est toujours en souffrance après le _____ [**Note à la Première Nation : Inscrire la date à laquelle la taxe sur les services est exigible**] de l'année où elle est prélevée, la partie impayée est assujettie aux mêmes pénalités et intérêts que ceux frappant les impôts impayés sous le régime de la Loi sur l'imposition foncière.

Perception et contrôle d'application

15.(1) Les taxes imposées en vertu de la présente loi ainsi que les intérêts et pénalités applicables constituent une créance de la Première Nation recouvrable devant un tribunal compétent, et leur recouvrement peut également être effectué par toute autre méthode autorisée en vertu de la Loi sur l'imposition foncière ou de toute autre loi applicable; à cette fin, les parties XIII, XIV, XV et XVI [**Note à la Première Nation : Vérifier que ces parties correspondent aux dispositions sur la perception et le contrôle d'application de la Loi sur l'imposition foncière de la Première Nation**] de la Loi sur l'imposition foncière s'appliquent à la perception des taxes sur les services impayées et aux mesures de contrôle d'application employées.

(2) Le recours à une méthode de perception et de contrôle d'application n'empêche pas le recouvrement par une ou plusieurs autres méthodes.

PARTIE VI

COMITÉ D'EXAMEN

Constitution du Comité d'examen

16.(1) Lorsqu'un appel est interjeté en vertu des parties VII ou VIII, le Conseil nomme, par résolution, au moins trois (3) personnes à titre de membres du Comité d'examen chargé d'entendre et de trancher les appels et de certifier le rôle de taxes sur les services conformément à la présente loi.

(2) Chaque membre du Comité d'examen occupe sa charge pour un mandat de trois (3) ans, sauf s'il démissionne ou est révoqué conformément à la présente loi.

(3) En cas d'absence, de disqualification, d'empêchement ou de refus d'agir d'un membre du Comité d'examen, le Conseil peut nommer comme suppléant une autre personne – par ailleurs qualifiée pour la nomination à titre de membre – qui

remplacera le membre jusqu'à ce qu'il reprenne ses fonctions ou que son mandat arrive à expiration, selon la première de ces éventualités à survenir.

Désignation du président

17.(1) Le Conseil désigne, par résolution, un des membres du Comité d'examen à titre de président.

(2) Le président exerce les fonctions suivantes :

- a) superviser et diriger les travaux du Comité d'examen;
- b) définir les procédures à suivre lors des audiences, qui sont compatibles avec la présente loi;
- c) faire prêter serment à des personnes ou aux témoins ou recevoir leurs affirmations solennelles avant leur témoignage;
- d) présider les audiences du Comité d'examen.

(3) En cas d'absence ou d'empêchement du président, le Conseil désigne un membre du Comité d'examen pour assurer l'intérim pendant la durée de l'absence ou de l'empêchement du président.

Rémunération et remboursement

18. La Première Nation :

- a) verse une rémunération à chaque membre du Comité d'examen, autre que le président, pour ses services, au taux de _____ dollars (_____ \$) par jour pour le temps consacré aux activités liées au Comité d'examen;
- b) verse une rémunération au président du Comité d'examen pour ses services, au taux de _____ dollars (_____ \$) par jour pour le temps consacré aux activités liées au Comité d'examen;
- c) rembourse aux membres du Comité d'examen leurs frais de déplacement et faux frais raisonnables nécessairement engagés dans l'exercice de leurs fonctions.

Conflits d'intérêts

19.(1) Ne peut être membre du Comité d'examen la personne qui :

- a) soit a un intérêt personnel ou financier dans le bien foncier faisant l'objet d'un appel;
- b) soit est le chef ou un membre du Conseil;
- c) soit est un employé de la Première Nation;
- d) soit entretient avec la Première Nation des relations financières qui pourraient vraisemblablement donner lieu à un conflit d'intérêts ou porter atteinte à sa capacité d'agir d'une manière équitable et impartiale dans le règlement d'un appel, comme l'exige la présente loi.

(2) Pour l'application de l'alinéa (1)a), le fait d'être membre de la Première Nation ne signifie pas nécessairement que la personne a un intérêt personnel ou financier dans le bien foncier faisant l'objet d'un appel.

Responsabilité des membres

20. Dans l'exercice de leurs fonctions au titre de la présente loi, les membres du Comité d'examen sont tenus d'agir fidèlement, honnêtement, impartialement et le mieux possible, et ils ne peuvent divulguer à quiconque les renseignements obtenus en leur qualité de membre, sauf dans l'exécution régulière de leurs fonctions.

Révocation d'un membre

21. Le Conseil peut révoquer la nomination d'un membre du Comité d'examen pour un motif valable, notamment si le membre, selon le cas :

- a) est reconnu coupable d'une infraction au *Code criminel*;
- b) ne se présente pas à trois (3) audiences consécutives du Comité d'examen;
- c) n'accomplit pas ses fonctions au titre de la présente loi de bonne foi et en conformité avec les dispositions de celle-ci.

Comité de révision des évaluations foncières agissant comme Comité d'examen

22.(1) Le Conseil peut, par résolution, désigner le Comité de révision des évaluations foncières constitué en vertu de la Loi sur l'évaluation foncière pour agir en tant que Comité d'examen.

(2) Lorsque le Conseil désigne, en vertu du paragraphe (1), le Comité de révision des évaluations foncières pour agir en tant que Comité d'examen :

- a) les membres du Comité d'examen sont les mêmes membres dont est composé le Comité de révision des évaluations foncières;
- b) le président est la même personne désignée comme président du Comité de révision des évaluations foncières;
- c) les membres du Comité d'examen reçoivent la même rémunération pour leurs services et le même remboursement de frais que ce que prévoit la Loi sur l'évaluation foncière à l'égard du Comité de révision des évaluations foncières.

PARTIE VII

APPELS DEVANT LE COMITÉ D'EXAMEN

[Note à la Première Nation : Selon le présent modèle, le Comité d'examen entend les appels relatifs au rôle de taxes sur les services au cours de la première année où la taxe sur les services est imposée. Par la suite, les détenteurs se voient accorder annuellement l'occasion d'interjeter appel devant le Comité d'examen à l'égard de la taxe sur les services.]

Appels devant le Comité d'examen

23. Avant qu'une taxe sur les services soit imposée pour la première fois, le Comité d'examen entend et tranche tous les appels relatifs au rôle de taxes sur les services et certifie le rôle conformément à la présente partie.

Certification du rôle par l'administrateur fiscal en l'absence d'appels

24. Si aucun appel n'est interjeté dans le cadre de la présente partie, l'administrateur fiscal :

- a) certifie par écrit que le rôle de taxes sur les services établi aux termes de l'article 12 a été établi en conformité avec les exigences de la présente loi;
- b) remet au Conseil une copie du rôle de taxes sur les services certifié.

Avis de l'audience du Comité d'examen

25. Pour l'application de la présente partie, le Conseil :

- a) fixe les date, heure et lieu de l'audience prévue du Comité d'examen à laquelle celui-ci entendra les appels relatifs au rôle de taxes sur les services;
- b) publie un avis des date, heure et lieu de l'audience dans un journal distribué au moins une fois par semaine dans la région de la réserve, au moins une fois chaque semaine pendant deux (2) semaines consécutives avant l'audience.

Avis de taxe sur les services

26. Au moins quatorze (14) jours avant la date prévue pour l'audience du Comité d'examen, l'administrateur fiscal envoie par la poste au détenteur de chaque bien foncier devant être assujéti à la taxe sur les services, un avis de taxe sur les services qui contient les renseignements suivants :

- a) le service auquel se rapporte la taxe sur les services qui sera imposée;
- b) la superficie imposable ou la longueur de façade imposable du bien foncier, s'il y a lieu;
- c) le taux ou la formule de calcul de la taxe sur les services qui s'applique au bien foncier;
- d) les date, heure et lieu de l'audience du Comité d'examen;
- e) la mention que le rôle de taxes sur les services est disponible pour consultation au bureau de la Première Nation pendant les heures d'ouverture normales.

Motifs d'appel

27.(1) Toute personne peut interjeter appel de la taxe sur les services auprès du Comité d'examen pour l'un ou plusieurs des motifs suivants :

- a) il y a une erreur ou une omission dans un nom ou une adresse figurant sur le rôle de taxes sur les services;

- b) un bien foncier a été omis de ce rôle ou y a été inclus par erreur;
- c) il y a une erreur ou une omission dans la superficie imposable ou la longueur de façade imposable d'un bien foncier; **[Note à la Première Nation : Supprimer ce motif d'appel si la taxe sur les services n'est pas basée sur la superficie imposable ou la longueur de façade imposable.]**
- d) une exemption a été incorrectement accordée ou refusée. **[Note à la Première Nation : Supprimer ce motif d'appel si la présente loi ne prévoit pas d'exemptions de la taxe sur les services.]**

Pour interjeter appel, elle transmet un avis d'appel et une copie de l'avis de taxe sur les services à l'administrateur fiscal dans les sept (7) jours suivant la date de remise de l'avis de taxe sur les services au détenteur du bien foncier.

(2) Sur réception d'un appel interjeté en vertu du présent article, l'administrateur fiscal en avise sans délai le Conseil et le président et il confirme la tenue de l'audience du Comité d'examen à la date prévue.

Désistement

28.(1) Le plaignant peut se désister de l'appel interjeté en vertu de la présente partie en remettant un avis de désistement à l'administrateur fiscal.

(2) Dès réception de l'avis de désistement, l'administrateur fiscal l'achemine au Comité d'examen qui rejette l'appel.

Audiences

29.(1) Le quorum est constitué par la majorité des membres du Comité d'examen.

(2) S'il n'y a pas quorum des membres du Comité d'examen à l'heure à laquelle une audience doit avoir lieu, l'audience est reportée au jour ouvrable suivant, et ainsi de suite, de jour en jour, jusqu'à ce qu'il y ait quorum.

(3) Le Comité d'examen peut tenir ses audiences selon toute combinaison de moyens écrits, électroniques et oraux.

(4) Le Comité d'examen donne à toutes les parties l'occasion de se faire entendre à l'audience.

(5) Lors d'une audience orale, toute partie peut convoquer et interroger des témoins, présenter des éléments de preuve et des mémoires et contre-interroger les témoins, selon ce qui est raisonnablement nécessaire pour assurer une divulgation entière et équitable de toutes les questions pertinentes concernant l'objet de l'appel.

(6) Une partie peut être représentée par un conseiller ou un agent et peut soumettre des exposés des faits, du droit et des questions de compétence.

(7) Le Comité d'examen peut limiter de façon raisonnable la durée de l'interrogatoire ou du contre-interrogatoire d'un témoin s'il est convaincu qu'elle est

suffisante pour assurer une divulgation entière et équitable de toutes les questions pertinentes concernant l'objet de l'appel.

(8) Le Comité d'examen peut interroger tout témoin qui présente un témoignage à l'audience.

(9) Le Comité d'examen peut recevoir et accepter tous renseignements qu'il juge pertinents, nécessaires et appropriés, que ces renseignements soient admissibles ou non devant un tribunal judiciaire.

(10) Dans un appel, le fardeau de la preuve incombe à la personne qui interjette appel.

(11) L'audience orale est publique à moins que le Comité d'examen ne décide, à la demande d'une partie, de tenir l'audience à huis clos.

(12) Le Comité d'examen peut :

- a) entendre tous les appels le même jour ou ajourner à l'occasion jusqu'à ce que tous les appels aient été entendus et tranchés;
- b) entendre un appel même en l'absence du plaignant;
- c) ajourner une audience à tout moment pendant celle-ci.

(13) Si deux (2) ou plusieurs appels visent la même question ou des questions semblables, le Comité d'examen peut combiner les appels, en tout ou en partie, entendre les appels en même temps ou l'un immédiatement à la suite de l'autre, ou suspendre un ou plusieurs des appels jusqu'à ce qu'une décision soit rendue à l'égard d'un autre de ces appels.

(14) Sous réserve des autres dispositions de la présente loi, le Comité d'examen a le pouvoir de régir ses propres procédures pour faciliter le règlement juste et rapide des questions dont il est saisi.

Parties à un appel

30. Les parties à un appel sont les suivantes :

- a) le plaignant;
- b) le détenteur de l'intérêt foncier s'il ne s'agit pas du plaignant;
- c) l'administrateur fiscal;
- d) toute personne qui, de l'avis du Comité d'examen, peut être touchée par l'appel.

Maintien de l'ordre pendant l'audience

31.(1) Le Comité d'examen peut, lors d'une audience orale, rendre les ordonnances ou donner les directives qu'il juge nécessaires pour maintenir l'ordre à l'audience.

(2) Sans que soit limitée la portée du paragraphe (1), le Comité d'examen peut, par ordonnance, imposer des restrictions sur la participation ou la présence

d'une personne à une audience et il peut interdire à une personne de continuer à participer ou à assister à une audience jusqu'à nouvel ordre de sa part.

Rejet sans préavis

32.(1) À tout moment après avoir reçu l'avis d'appel, le Comité d'examen peut rejeter l'appel en tout ou en partie s'il juge, selon le cas :

- a) que l'appel ne relève pas de sa compétence;
- b) que l'appel n'a pas été déposé dans le délai applicable;
- c) que le plaignant n'a pas poursuivi l'appel avec diligence ou ne s'est pas conformé à une ordonnance du Comité d'examen.

(2) Avant de rejeter l'appel en tout ou en partie en vertu du paragraphe (1), le Comité d'examen donne au plaignant la possibilité de lui présenter des observations.

(3) Le Comité d'examen consigne dans un dossier sa décision de rejeter l'appel en vertu du paragraphe (1) et transmet copie du dossier à toutes les parties.

Décisions du Comité d'examen

33.(1) Une décision de la majorité des membres constitue une décision du Comité d'examen et, en cas d'égalité, la décision du président l'emporte.

(2) Si un membre du Comité d'examen est empêché pour quelque raison d'exercer ses fonctions, les autres membres peuvent continuer à entendre et trancher l'appel, et le siège vacant n'invalide pas l'audience.

(3) Dans les dix (10) jours suivant la fin de l'audience, le président consigne dans un dossier la décision du Comité d'examen et transmet à l'administrateur fiscal les renseignements nécessaires pour qu'il modifie le rôle de taxes sur les services et envoie les avis prévus à l'article 35.

(4) Dans les dix (10) jours suivant la réception des renseignements visés au paragraphe (3), l'administrateur fiscal modifie le rôle de taxes sur les services conformément aux instructions du président et transmet à ce dernier la version modifiée du rôle de taxes sur les services.

Certification par le Comité d'examen du rôle de taxes sur les services

34.(1) Le président examine la version modifiée du rôle de taxes sur les services transmise conformément au paragraphe 33(4) afin de vérifier que les modifications ordonnées ont été apportées et il en fait rapport au Comité d'examen.

(2) Après réception du rapport visé au paragraphe (1), le Comité d'examen confirme et certifie le rôle de taxes sur les services au moyen d'un certificat signé par la majorité des membres et transmet à l'administrateur fiscal une copie du rôle de taxes sur les services certifié.

(3) Sur réception du rôle de taxes sur les services certifié conformément au paragraphe (2), l'administrateur fiscal en remet une copie au Conseil.

Avis aux plaignants

35.(1) Dans les dix (10) jours suivant la certification du rôle de taxes sur les services conformément à l'article 34, l'administrateur fiscal envoie par la poste un avis de la décision du Comité d'examen aux personnes suivantes :

- a) le détenteur du bien foncier visé par la décision;
- b) le plaignant s'il ne s'agit pas du détenteur du bien foncier.

(2) L'avis visé au paragraphe (1) indique également que le plaignant a le droit de demander la révision judiciaire, par un tribunal compétent, de la décision du Comité d'examen.

Corrections ordonnées par le Comité d'examen

36.(1) Lorsqu'il tient une audience dans le cadre de la présente partie, le Comité d'examen peut aussi ordonner la correction du rôle de taxes de services relativement à toute question mentionnée au paragraphe 27(1).

(2) Afin que soit limitée la portée du paragraphe (1), les corrections suivantes ne peuvent être ordonnées avant l'expiration d'un délai de dix (10) jours suivant l'envoi par la poste, au détenteur du bien foncier, d'un avis d'intention d'ordonner une correction qui fait état de l'intention du Comité d'examen et indique les date, heure et lieu auxquels celui-ci ordonnera la correction :

- a) toute correction qui ajouterait au rôle de taxes sur les services un bien foncier qui n'y était pas déjà inclus;
- b) toute correction qui augmenterait la superficie imposable ou la longueur de façade imposable d'un bien foncier figurant au rôle de taxes sur les services.

(3) Lorsqu'un avis est donné conformément au paragraphe (2), le Comité d'examen tient une audience en conformité avec la présente partie.

PARTIE VIII**MISE À JOUR DU RÔLE DE TAXES SUR LES SERVICES****Mise à jour par l'administrateur fiscal**

37.(1) Au cours de chaque année suivant la première année où est imposée la taxe sur les services, l'administrateur fiscal peut modifier le rôle de taxes sur les services relativement à une question mentionnée au paragraphe 27(1), soit sur réception d'une demande présentée conformément au paragraphe 39(1), soit de sa propre initiative.

(2) Dans toute année où se produit l'un des événements suivants, l'administrateur fiscal modifie le rôle de taxes sur les services afin d'imposer sur chaque nouveau bien foncier la partie applicable de la taxe sur les services :

- a) le lotissement d'un bien foncier assujéti à la taxe sur les services;

b) la consolidation de deux (2) ou plusieurs biens fonciers assujettis à la taxe sur les services.

(3) Lorsqu'il apporte une modification au titre du présent article, l'administrateur fiscal transmet un avis de modification du rôle de taxes sur les services au détenteur du bien foncier visé par la modification.

Avis annuel aux détenteurs

38. Chaque année suivant la première année où est imposée la taxe sur les services, l'administrateur fiscal publie dans un journal un avis indiquant :

- a) que le rôle de taxes sur les services est mis à la disposition du public pour consultation au bureau de la Première Nation pendant les heures d'ouverture normales;
- b) que la personne qui détient un bien foncier inscrit sur le rôle de taxes sur les services peut demander que le rôle soit modifié relativement à une question mentionnée au paragraphe 27(1), mais uniquement par rapport au bien foncier qu'elle détient;
- c) la date et l'heure limites auxquelles une demande peut être présentée afin d'être prise en considération pour cette année.

Demandes de modification du rôle de taxes sur les services

39.(1) La personne qui détient un bien foncier inscrit sur le rôle de taxes sur les services peut demander que le rôle soit modifié relativement à une question mentionnée au paragraphe 27(1), en transmettant une demande de modification du rôle de taxes sur les services à l'administrateur fiscal avant la date et l'heure limites indiquées dans l'avis donné en application de l'alinéa 38c).

(2) La demande présentée en vertu du paragraphe (1) ne peut viser que le bien foncier détenu par le demandeur.

(3) S'il n'apporte pas la modification demandée en vertu du paragraphe (1), l'administrateur fiscal transmet un avis du refus de modifier le rôle de taxes sur les services au détenteur du bien foncier visé par la demande.

Appels devant le Comité d'examen

40.(1) Le détenteur qui reçoit un avis de modification du rôle de taxes sur les services ou un avis du refus de modifier le rôle de taxes sur les services peut interjeter appel de la décision en transmettant un avis d'appel à l'administrateur fiscal dans les trente (30) jours suivant la date de réception de l'avis, pourvu que l'appel :

- a) soit fondé sur l'un ou plusieurs des motifs énumérés au paragraphe 27(1);
- b) vise le bien foncier qu'il détient.

(2) Une fois saisi d'un appel interjeté conformément au paragraphe (1), l'administrateur fiscal en avise le Conseil et ce dernier constitue le Comité d'examen chargé d'entendre et de trancher l'appel; la partie VII s'applique alors à cette fin.

(3) Le Comité d'examen chargé d'entendre l'appel interjeté en vertu du présent article n'a que le pouvoir de modifier le rôle de taxes sur les services relativement aux biens fonciers visés par l'appel.

(4) Si aucun appel n'est interjeté selon le présent article, l'administrateur fiscal :

- a) certifie par écrit que le rôle de taxes sur les services dans sa version modifiée conformément à la présente partie a été établi en conformité avec les exigences de la présente loi;
- b) remet au Conseil une copie du rôle de taxes sur les services certifié.

Validité du rôle de taxes sur les services

41. Le rôle de taxes sur les services initial, dans sa version certifiée par l'administrateur fiscal ou le Comité d'examen, est valide et lie les parties visées jusqu'à ce qu'il soit modifié conformément à la présente loi, et toute modification apportée à la version du rôle certifiée par l'administrateur fiscal ou le Comité d'examen est valide et lie les parties visées jusqu'aux prochaines modifications apportées conformément à la présente loi, indépendamment :

- a) de tout défaut, erreur ou omission qu'il peut contenir ou qui s'y rapporte;
- b) de tout défaut, erreur ou inexactitude dans un avis donné;
- c) de toute omission de poster ou de donner un avis.

PARTIE IX

DISPOSITIONS GÉNÉRALES

Communication de renseignements

42.(1) L'administrateur fiscal ou toute autre personne ayant la garde ou le contrôle de renseignements ou d'archives obtenus ou créés en vertu de la présente loi ne peut communiquer ces renseignements ou archives sauf, selon le cas :

- a) dans le cadre de l'application de la présente loi ou de l'exercice de fonctions aux termes de celle-ci;
- b) dans le cadre d'une procédure devant le Comité d'examen ou un tribunal judiciaire, ou aux termes d'une ordonnance judiciaire;
- c) en conformité avec le paragraphe (2).

(2) L'administrateur fiscal peut communiquer des renseignements confidentiels concernant un bien foncier à l'agent du détenteur du bien si la communication de ces renseignements a été autorisée par écrit par le détenteur.

(3) L'agent ne peut utiliser les renseignements communiqués aux termes du paragraphe (2) qu'aux fins autorisées par écrit par le détenteur du bien foncier.

Communication aux fins de recherche

43. Malgré l'article 42, le Conseil peut communiquer des renseignements et des archives à un tiers à des fins de recherche, y compris la recherche statistique, à la condition que :

- a) les renseignements et les archives ne contiennent pas de renseignements sous une forme permettant d'identifier des individus ni de renseignements commerciaux permettant d'identifier des entreprises;
- b) dans le cas où la recherche ne peut vraisemblablement être effectuée que si les renseignements sont fournis sous une forme permettant d'identifier des individus ou des entreprises, le tiers ait signé une entente avec le Conseil dans laquelle il s'engage à se conformer aux exigences du Conseil concernant l'utilisation, la confidentialité et la sécurité des renseignements.

Validité

44. Aucune disposition de la présente loi ne peut être annulée ou invalidée, et l'obligation d'une personne de payer des taxes ou autres montants exigés aux termes de la présente loi ne peut être modifiée, en raison :

- a) d'une erreur ou d'une omission dans une décision prise par l'administrateur fiscal;
- b) d'une erreur ou d'une omission commise dans le rôle de taxes sur les services ou tout avis donné sous le régime de la présente loi;
- c) du défaut de la part de la Première Nation, de l'administrateur fiscal ou du Comité d'examen de prendre des mesures dans le délai prévu.

Restriction

45.(1) Nul ne peut engager une action ou une procédure en vue du remboursement des sommes versées à la Première Nation, que ce soit dans le cadre d'une contestation ou autrement, au titre d'une demande, valide ou invalide, concernant les taxes ou tout autre montant payé aux termes de la présente loi, après l'expiration d'un délai de six (6) mois suivant la date du paiement.

(2) Si aucune action ou procédure n'est engagée dans le délai prévu au présent article, les sommes versées à la Première Nation sont réputées avoir été versées de plein gré par l'intéressé.

Avis

46.(1) Lorsque la présente loi exige la remise ou la transmission par la poste d'un avis ou qu'elle ne précise pas le mode de transmission, l'avis est transmis, selon le cas :

- a) par la poste, à l'adresse postale habituelle du destinataire ou à son adresse indiquée sur le rôle de taxes sur les services;

- b) si l'adresse du destinataire est inconnue, par affichage d'une copie de l'avis dans un endroit bien en vue sur le bien foncier du destinataire;
- c) par remise de l'avis en mains propres ou par service de messagerie au destinataire, ou à son adresse postale habituelle ou à l'adresse indiquée sur le rôle de taxes sur les services.

(2) Sauf disposition contraire de la présente loi :

- a) l'avis transmis par la poste est réputé reçu le cinquième jour suivant sa mise à la poste;
- b) l'avis affiché sur un bien foncier est réputé reçu le deuxième jour après avoir été affiché;
- c) l'avis remis en mains propres est réputé reçu au moment de sa remise.

Interprétation

47.(1) Les dispositions de la présente loi sont dissociables. Si une disposition de la présente loi est pour quelque raison déclarée invalide par une décision d'un tribunal compétent, elle est alors retranchée de la présente loi et la décision du tribunal ne porte pas atteinte à la validité des autres dispositions de la présente loi.

(2) Les dispositions de la présente loi exprimées au présent s'appliquent à la situation du moment.

(3) Dans la présente loi, le pluriel ou le singulier s'appliquent, le cas échéant, à l'unité et à la pluralité.

(4) La présente loi est censée apporter une solution de droit et s'interprète de la manière la plus équitable et la plus large qui soit compatible avec la réalisation de ses objectifs.

(5) Les renvois dans la présente loi à un texte législatif sont réputés se rapporter à sa version éventuellement modifiée et visent tous les règlements d'application de ce texte.

(6) Les intertitres ne font pas partie de la présente loi, n'y figurant que pour faciliter la consultation.

Entrée en vigueur

48. La présente loi entre en vigueur le jour suivant son agrément par la Commission de la fiscalité des premières nations ou le _____ si cette date est postérieure.

LA PRÉSENTE LOI EST DÛMENT ÉDICTÉE par le Conseil en ce _____ jour de _____ 20____, à _____, dans la province de _____.

Le quorum du Conseil est constitué de _____ (_____) membres du Conseil.

<div>[Nom]</div> <div>Chef [veuillez inscrire le nom au complet]</div>	
<div>[Nom]</div> <div>Conseiller [veuillez inscrire le nom au complet]</div>	<div>[Nom]</div> <div>Conseiller [veuillez inscrire le nom au complet]</div>

ANNEXE I

(article ____)

CALCUL DE LA SUPERFICIE IMPOSABLE [LONGUEUR DE FAÇADE IMPOSABLE]

[Note à la Première Nation : Supprimer cette annexe si elle ne s'applique pas.]

[Note à la Première Nation : S'il y a lieu, énoncer les règles de calcul de la longueur de façade ou celles applicables aux parcelles irrégulières ou à toute autre caractéristique physique qui peut avoir une incidence sur le calcul.]

ANNEXE II

(article ____)

ÉCHÉANCIER DE CONSTRUCTION

[Note à la Première Nation : L'échéancier de construction doit être certifié par un professionnel agréé attestant qu'il comporte tous les éléments essentiels de la conception et de la construction du service et prévoit un délai raisonnable et réalisable pour la mise en place du service.]

ANNEXE III

(article __)

AVIS DE TAXE SUR LES SERVICES

À : _____

ADRESSE : _____

DÉSIGNATION DU BIEN FONCIER : _____

PRENEZ AVIS que, conformément à la *Loi sur les taxes sur les services* (_____) de la Première Nation _____ (20__), l'administrateur fiscal de la Première Nation _____ a établi le rôle de taxes sur les services.

PRENEZ AVIS que : **[Note à la Première Nation : Remplir cette partie de manière qu'elle corresponde au libellé de la loi.]**

La taxe sur les services est imposée à l'égard du service de [décrire le service].

La taxe sur les services est basée sur [la valeur imposable du bien foncier/la longueur de façade imposable du bien foncier/la superficie imposable du bien foncier/un montant fixe pour chaque bien foncier].

[La superficie imposable [La longueur de façade imposable] du bien foncier est de : _____ (_____) mètres [carrés].]

PRENEZ AVIS que le rôle de taxes sur les services est mis à la disposition du public pour consultation au bureau de la Première Nation _____, situé au [adresse], pendant les heures d'ouverture normales.

PRENEZ AVIS que vous pouvez interjeter appel de l'imposition de cette taxe sur votre bien foncier auprès du Comité d'examen, pour l'un ou plusieurs des motifs suivants :

1. il y a une erreur ou une omission dans un nom ou une adresse figurant sur le rôle de taxes sur les services;
2. un bien foncier a été omis de ce rôle ou y a été inclus par erreur;
3. il y a une erreur ou une omission dans la superficie imposable ou la longueur de façade imposable du bien foncier;
4. une exemption a été incorrectement accordée ou refusée.

Pour interjeter appel, vous devez transmettre, dans les sept (7) jours suivant la date de remise du présent avis, un avis d'appel établi en la forme prévue dans la *Loi sur les taxes sur les services* (_____) de la Première Nation _____ (20__), avec une copie du présent avis, à l'administrateur fiscal à l'adresse suivante : [insérer l'adresse]. L'avis d'appel doit être signé par le détenteur du bien foncier

ou son représentant et doit préciser l'adresse postale où peuvent être envoyés les avis destinés au plaignant.

ET PRENEZ AVIS que les date, heure et lieu suivants ont été fixés pour l'audition par le Comité d'examen des appels relatifs au rôle de taxes sur les services :

_____ 20____, à _____ h, au
_____ [lieu]

Si vous avez des questions ou des préoccupations concernant le présent avis et la taxe sur les services qui sera imposée sur votre bien foncier pour le service de [décrire le service], vous pouvez communiquer directement avec l'administrateur fiscal de la Première Nation _____.

Administrateur fiscal de la Première Nation _____

Fait le _____ 20____.

ANNEXE IV

(article __)

AVIS D'APPEL

À : L'administrateur fiscal de la Première Nation _____

[adresse]

EN VERTU de la *Loi sur les taxes sur les services* (_____) de la *Première Nation* _____ (20__), j'interjette appel de l'imposition d'une taxe sur les services sur le bien foncier désigné comme _____.

Une copie de l'avis de taxe sur les services est jointe au présent avis.

Les motifs de l'appel sont les suivants :

(1)

(2)

(3)

(préciser les motifs de l'appel en donnant le plus de détails possible)

Adresse postale du plaignant où doivent être envoyés les avis relatifs au présent appel :

Nom et adresse de tout représentant agissant au nom du plaignant relativement au présent appel :

Nom du plaignant (en lettres moulées)

Signature du plaignant
(ou de son représentant)

Fait le _____ 20__.

NOTE : Une copie de l'avis de taxe sur les services, de l'avis de modification du rôle de taxes sur les services ou de l'avis du refus de modifier le rôle de taxes sur les services, selon le cas, doit accompagner le présent avis d'appel.

ANNEXE V

(article ____)

AVIS DE MODIFICATION DU RÔLE DE TAXES
SUR LES SERVICES

À : _____

ADRESSE : _____

DÉSIGNATION DU BIEN FONCIER : _____

PRENEZ AVIS que, en vertu de la *Loi sur les taxes sur les services* (_____) de la *Première Nation* _____ (20__), une modification touchant votre bien foncier a été apportée au rôle de taxes sur les services, comme suit :

[décrire la modification]

PRENEZ AVIS que vous pouvez interjeter appel de cette modification auprès du Comité d'examen. Seul le détenteur du bien foncier peut interjeter appel, et uniquement pour l'un ou plusieurs des motifs suivants :

- (1) il y a une erreur ou une omission dans un nom ou une adresse figurant sur le rôle de taxes sur les services;
- (2) un bien foncier a été omis de ce rôle ou y a été inclus par erreur;
- (3) il y a une erreur ou une omission dans la superficie imposable ou la longueur de façade imposable du bien foncier;
- (4) une exemption a été incorrectement accordée ou refusée.

Pour interjeter appel, vous devez transmettre, dans les trente (30) jours suivant la date de remise du présent avis, un avis d'appel établi en la forme prévue dans la *Loi sur les taxes sur les services* (_____) de la *Première Nation* _____ (20__), avec une copie du présent avis, à l'administrateur fiscal à l'adresse suivante : [insérer l'adresse]. L'avis d'appel doit être signé par le détenteur du bien foncier ou son représentant et doit préciser l'adresse postale où peuvent être envoyés les avis destinés au plaignant.

ET PRENEZ AVIS que vous recevrez par la suite un avis vous informant des date, heure et lieu de l'audience à laquelle le Comité d'examen entendra votre appel relatif au rôle de taxes sur les services.

Administrateur fiscal de la Première Nation _____

Fait le _____ 20__.

ANNEXE VI

(article ____)

**AVIS DU REFUS DE MODIFIER LE RÔLE DE TAXES
SUR LES SERVICES**

À : _____

ADRESSE : _____

DÉSIGNATION DU BIEN FONCIER : _____

PRENEZ AVIS qu'à la suite de votre demande de modification du rôle de taxes sur les services, datée du ____ 20__, l'administrateur fiscal n'a pas apporté la modification demandée.

PRENEZ AVIS que vous pouvez interjeter appel du refus de modifier le rôle de taxes sur les services auprès du Comité d'examen. Seul le détenteur du bien foncier peut interjeter appel, et uniquement pour l'un ou plusieurs des motifs suivants :

- (1) il y a une erreur ou une omission dans un nom ou une adresse figurant sur le rôle de taxes sur les services;
- (2) un bien foncier a été omis de ce rôle ou y a été inclus par erreur;
- (3) il y a une erreur ou une omission dans la superficie imposable ou la longueur de façade imposable du bien foncier;
- (4) une exemption a été incorrectement accordée ou refusée.

Pour interjeter appel, vous devez transmettre, dans les trente (30) jours suivant la date de remise du présent avis, un avis d'appel établi en la forme prévue dans la *Loi sur les taxes sur les services* (_____) de la *Première Nation* _____ (20__), avec une copie du présent avis, à l'administrateur fiscal à l'adresse suivante : [insérer l'adresse]. L'avis d'appel doit être signé par le détenteur du bien foncier ou son représentant et doit préciser l'adresse postale où peuvent être envoyés les avis destinés au plaignant.

ET PRENEZ AVIS que vous recevrez par la suite un avis vous informant des date, heure et lieu de l'audience à laquelle le Comité d'examen entendra votre appel relatif au rôle de taxes sur les services.

Administrateur fiscal de la Première Nation _____

Fait le _____ 20__.

ANNEXE VII

(article __)

**DEMANDE DE MODIFICATION DU RÔLE DE TAXES
SUR LES SERVICES**

À : L'administrateur fiscal de la Première Nation _____

[adresse]

EN VERTU de la *Loi sur les taxes sur les services* (_____) de la *Première Nation* _____ (20__), je demande que le rôle de taxes sur les services soit modifié relativement au bien foncier suivant :

[désignation du bien foncier figurant au rôle de taxes sur les services]

La demande de modification du rôle de taxes sur les services est fondée sur les motifs suivants :

(1)

(2)

(3)

(préciser les motifs de la demande en donnant le plus de détails possible)

Adresse postale du détenteur où doit être envoyée la décision sur la modification :

Nom du demandeur (en lettres moulées)

Signature du demandeur

Fait le _____ 20__.

ANNEXE VIII

(article __)

AVIS DE DÉSISTEMENT

À : L'administrateur fiscal de la Première Nation _____

[adresse]

EN VERTU de la *Loi sur les taxes sur les services* (_____) de la *Première Nation* _____ (20__), je me désiste de l'appel interjeté à l'égard de l'imposition d'une taxe sur les services sur le bien foncier suivant :

[désignation du bien foncier figurant sur l'avis de taxe sur les services]

Nom du plaignant (en lettres moulées)_____
Signature du plaignant
(ou de son représentant)

Fait le _____ 20__.

ANNEXE IX

(article ____)

**AVIS D'INTENTION D'ORDONNER LA CORRECTION DU RÔLE
DE TAXES SUR LES SERVICES**

À : _____

ADRESSE : _____

DÉSIGNATION DU BIEN FONCIER : _____

PRENEZ AVIS que, en vertu de la *Loi sur les taxes sur les services* (_____) de la *Première Nation* _____ (20____), le Comité d'examen a l'intention d'ordonner qu'une correction soit apportée au rôle de taxes sur les services relativement au bien foncier susmentionné, comme suit :

[donner les détails de la correction]

PRENEZ AVIS que vous pouvez vous présenter devant le Comité d'examen afin de lui faire part de vos observations sur la correction proposée avant qu'il rende sa décision à ce sujet.

Les date, heure et lieu où vous pouvez présenter vos observations au Comité d'examen sont :

_____ 20____, à _____ h, au

_____ [lieu]

Si vous avez des questions au sujet du présent avis, veuillez contacter :

[coordonnées de la personne à contacter]

ET PRENEZ AVIS que, si le Comité d'examen ordonne une correction visant votre bien foncier, vous recevrez par la suite un avis vous informant de la correction.

Administrateur fiscal de la Première Nation _____

Fait le _____ 20____.

ANNEXE X

(article ____)

**CARTE DE LA ZONE DE SERVICE DÉSIGNÉE ET LISTE DES
BIENS FONCIERS**

NOTE À LA PREMIÈRE NATION : Le présent modèle de loi offre des choix de dispositions que la Première Nation peut envisager d'inclure dans son texte de loi. En plus des dispositions qui y sont proposées, il existe d'autres procédures que la Première Nation pourrait choisir, notamment la constitution d'un comité consultatif de contribuables élus ou la désignation d'un sous-comité du Conseil chargé des questions relatives à l'imposition foncière. La Commission peut aider les premières nations à rédiger d'autres versions de lois portant sur la représentation des intérêts des contribuables auprès du Conseil.

Lorsque vous utilisez ce modèle de loi, veuillez vous assurer que toutes les instructions de rédaction et les dispositions inutiles sont supprimées dans le texte définitif de la loi. Les instructions de rédaction sont indiquées en caractères gras entre crochets et sont précédées de la mention « Note à la Première Nation », alors que les libellés facultatifs figurent entre crochets et sont précédés du mot « OU ».

Il convient de noter que ce modèle de loi se fonde sur la prémisse que la Première Nation a déjà édicté sa loi sur l'évaluation foncière et sa loi sur l'imposition foncière en vertu de la LGFSPN.

LOI SUR LA REPRÉSENTATION DES INTÉRÊTS DES CONTRIBUABLES AUPRÈS DU CONSEIL DE LA PREMIÈRE NATION _____ (20__)

Attendu :

A. qu'en vertu de l'article 5 de la *Loi sur la gestion financière et statistique des premières nations*, le conseil d'une première nation peut prendre des textes législatifs concernant la procédure par laquelle les intérêts des contribuables peuvent lui être présentés;

B. que le Conseil de la Première Nation _____ a déterminé qu'il est dans l'intérêt de la Première Nation et de ses contribuables de prendre un texte législatif prévoyant la procédure par laquelle les intérêts des contribuables peuvent lui être présentés;

C. que le Conseil de la Première Nation _____ a donné avis du présent texte législatif et pris en compte les observations qu'il a reçues, conformément aux exigences de la *Loi sur la gestion financière et statistique des premières nations*,

À ces causes, le Conseil de la Première Nation _____ édicte :

PARTIE I

TITRE

Titre

1. Le présent texte législatif peut être cité sous le titre : *Loi sur la représentation des intérêts des contribuables auprès du Conseil de la Première Nation* _____ (20__).

PARTIE II

DÉFINITIONS ET RENVOIS

Définitions et renvois

- 2.(1)** Les définitions qui suivent s'appliquent à la présente loi.
- « administrateur fiscal » La personne nommée à ce poste par le Conseil pour l'application de la présente loi.
- « année d'imposition » S'entend au sens de la Loi sur l'imposition foncière.
- « association de contribuables » Organisation, dotée ou non de la personnalité morale, constituée à l'une ou plusieurs des fins énumérées à l'article 7.
- « budget annuel » Budget indiquant les prévisions des recettes locales et des dépenses sur ces recettes pour une année d'imposition.
- « Commission » La Commission de la fiscalité des premières nations constituée en vertu de la Loi.
- « Conseil » S'entend du conseil de la Première Nation, au sens de la Loi.
- « contribuable » Personne qui paie des impôts aux termes de la Loi sur l'imposition foncière.
- « détenteur » Personne qui est en possession d'un intérêt foncier ou qui, selon le cas :
- a) a le droit de posséder ou d'occuper l'intérêt foncier en vertu d'un bail ou d'un permis ou par tout autre moyen légal;
 - b) occupe de fait l'intérêt foncier;
 - c) a des intérêts, titres ou droits sur l'intérêt foncier;
 - d) est fiduciaire de l'intérêt foncier.
- « impôts » Vise notamment tous les impôts et taxes imposés, prélevés, évalués ou évaluables en vertu d'un texte législatif sur les recettes locales, ainsi que tous les intérêts, pénalités et frais qui y sont ajoutés.
- « intérêt foncier » ou « bien foncier » S'entend d'une terre ou des améliorations, ou des deux, dans la réserve, y compris, sans restrictions, tout intérêt dans cette terre ou ces améliorations, toute occupation, possession ou utilisation de la terre ou des améliorations, et tout droit d'occuper, de posséder ou d'utiliser la terre ou les améliorations.
- « Loi » La *Loi sur la gestion financière et statistique des premières nations*, L.C. 2005, ch. 9, ainsi que les règlements pris en vertu de cette loi.
- « loi sur les dépenses annuelles » Texte législatif exigé par l'alinéa 10b) de la Loi qui établit le budget relatif aux dépenses sur les recettes perçues en vertu de la Loi sur l'imposition foncière.

- « loi sur les taux annuels » Texte législatif exigé par l'alinéa 10a) de la Loi qui fixe le taux d'imposition applicable à la valeur imposable de chaque catégorie de biens fonciers.
- « loi sur les taxes sur les services » Texte législatif pris en vertu du sous-alinéa 5(1)a)(iii) de la Loi. **[Note à la Première Nation : Insérer cette définition et la définition de « taxe sur les services » uniquement si la partie VI est comprise dans la présente loi.]**
- « Loi sur l'imposition foncière » La *Loi sur l'imposition foncière de la Première Nation* _____ (20__).
- « Première Nation » La Première Nation _____, qui est une bande dont le nom figure à l'annexe de la Loi.
- « renseignements personnels » Renseignements consignés concernant un particulier identifiable.
- « réserve » Toute terre réservée à l'usage et au profit de la Première Nation au sens de la *Loi sur les Indiens*.
- « taxe sur les services » Taxe prélevée en vertu d'une loi sur les taxes sur les services.

(2) Dans la présente loi, le renvoi à une partie (p. ex. la partie I), un article (p. ex. l'article 1), un paragraphe (p. ex. le paragraphe 2(1)), un alinéa (p. ex. l'alinéa 5(2)a)) ou une annexe (p. ex. l'annexe I) constitue, sauf indication contraire, un renvoi à la partie, à l'article, au paragraphe, à l'alinéa ou à l'annexe de la présente loi.

PARTIE III

AVIS ET PRÉSENTATION D'OBSERVATIONS

[Note à la Première Nation : La transmission d'un avis indiquant les taux d'imposition et le budget annuel proposés est une exigence minimale à inclure dans la loi sur la représentation des intérêts des contribuables auprès du Conseil. En conformité avec les normes établies par la Commission, chaque première nation doit élaborer un processus qui permet d'atteindre l'objectif de mettre les renseignements pertinents à la disposition des contribuables. Les premières nations voudront peut-être aussi donner aux contribuables ou aux associations de contribuables la possibilité de présenter des commentaires comme le prévoit l'option n° 2.]

OPTION N° 1

[Note à la Première Nation : Cette option prévoit la transmission d'un avis des taux d'imposition et du budget annuel proposés avant que le Conseil édicte la loi sur les taux annuels et la loi sur les dépenses annuelles. Elle comprend également une disposition que peut utiliser la première nation qui souhaite voir un ou plusieurs membres du Conseil rencontrer une association de contribuables afin de recevoir les observations de celle-ci.]

Avis des taux d'imposition et du budget annuel proposés

3.(1) Au moins cinq (5) jours avant que le Conseil édicte [**Note à la Première Nation : Considérer l'adjonction des termes « modifie ou abroge »**] la loi sur les taux annuels ou la loi sur les dépenses annuelles, l'administrateur fiscal : [**Note à la Première Nation : Ne choisir que les modes de publication qui conviennent à la Première Nation.**]

- a) affiche un avis et une copie des taux d'imposition et du budget annuel proposés dans un lieu public sur la réserve [**OU** dans les bureaux administratifs de la Première Nation];
- b) affiche l'avis et une copie des taux d'imposition et du budget annuel proposés sur le site Web de la Première Nation.

[**Note à la Première Nation : Considérer l'adjonction de la disposition suivante lorsqu'il existe une association de contribuables :**

(2) Lorsqu'il existe une association de contribuables, un ou plusieurs membres du Conseil tiennent une assemblée avec les représentants de cette association afin de leur permettre de présenter au nom de l'association des observations sur les taux d'imposition et le budget annuel proposés.]

OPTION N° 2 :

[**Note à la Première Nation : Cette option prévoit la transmission d'un avis des taux d'imposition et du budget annuel proposés et exige que les contribuables se voient accorder la possibilité de présenter des observations écrites au Conseil et/ou de participer à une assemblée publique afin de présenter des observations. Elle rend également obligatoire la tenue d'une assemblée au cours de laquelle un ou plusieurs membres du Conseil rencontrent des représentants de l'association de contribuables afin de recevoir leurs observations sur les taux d'imposition et le budget annuel proposés.]**

Avis et observations sur les taux d'imposition et le budget annuel proposés

3.(1) Au plus tard le [insérer la date] de chaque année d'imposition, l'administrateur fiscal : [**Note à la Première Nation : Ne choisir que les modes de publication qui conviennent à la Première Nation.**]

- a) publie dans un journal local un avis des taux d'imposition et du budget annuel proposés par la Première Nation pour l'année d'imposition en cours;
- b) affiche l'avis et une copie des taux d'imposition et du budget annuel proposés dans un lieu public sur la réserve [**OU** dans les bureaux administratifs de la Première Nation];
- c) affiche l'avis et une copie des taux d'imposition et du budget annuel proposés sur le site Web de la Première Nation.

(2) L'avis visé au paragraphe (1) :

- a) fait état des taux d'imposition et du budget annuel proposés, ou indique que des copies de ceux-ci sont disponibles et précise l'endroit où elles peuvent être obtenues;
- b) invite les contribuables à présenter au Conseil des observations écrites sur les taux d'imposition et le budget annuel proposés en les transmettant à l'administrateur fiscal dans les trente (30) jours suivant la date précisée dans l'avis;
- c) invite les contribuables à participer à une assemblée publique à laquelle un ou plusieurs membres du Conseil seront présents pour recevoir les observations des contribuables sur les taux d'imposition et le budget annuel proposés, et indique les date, heure et lieu de cette assemblée. **[Note à la Première Nation : Il est possible d'inclure l'alinéa b) ou l'alinéa c), ou les deux.]**

(3) Lorsqu'il existe une association de contribuables, un ou plusieurs membres du Conseil tiennent une assemblée avec les représentants de cette association afin de leur permettre de présenter au nom de l'association des observations sur les taux d'imposition et le budget annuel proposés.

(4) Avant d'édicter la loi sur les taux annuels et la loi sur les dépenses annuelles, le Conseil prend en compte les observations reçues par l'administrateur fiscal dans le délai prévu à (2)b) ou par les membres du Conseil lors des assemblées visées à l'alinéa (2)c) et au paragraphe (3).

PARTIE IV

ACCÈS ET COMMUNICATIONS

[Note à la Première Nation : L'accès courant aux documents et les communications régulières avec les contribuables sont des exigences minimales à inclure dans la loi sur la représentation des intérêts des contribuables auprès du Conseil. Il faudrait donner aux contribuables des renseignements pertinents dans des délais opportuns afin de les tenir au courant des questions qui les touchent directement. Chaque première nation doit établir un processus efficace qui convient à ses besoins et à ceux de ses contribuables, et adapter en conséquence les dispositions qui suivent.]

Accès aux documents

4.(1) Sous réserve des paragraphes (4) et (5), l'administrateur fiscal met à la disposition des contribuables, dans un délai opportun, le budget annuel, toutes les ententes de services financées sur les recettes locales, les résultats des vérifications du compte de recettes locales et les résolutions du Conseil relatives à l'imposition foncière. **[Note à la Première Nation : Voir s'il y a d'autres documents qui peuvent être ajoutés à cette liste.]**

(2) L'administrateur fiscal :

- a) peut rendre les documents visés au présent article accessibles par voie électronique, soit sur demande, soit par affichage sur le site Web de la Première Nation;
 - b) met les documents visés au présent article à la disposition des contribuables au bureau de la Première Nation pendant les heures d'ouverture normales.
- (3) Tout contribuable peut consulter les documents visés à l'alinéa (2)b) et il peut en obtenir copie en payant à la Première Nation les frais de photocopie applicables.
- (4) Le Conseil peut refuser l'accès à tout ou partie des documents visés au présent article si la matière qui y est traitée concerne ou contient des renseignements de l'un ou plusieurs des types suivants :
- a) les renseignements personnels, si le Conseil estime que leur divulgation constituerait une atteinte injustifiée à la vie privée d'un particulier;
 - b) les relations de travail ou autres questions en matière d'emploi mettant en cause la Première Nation;
 - c) la sécurité des biens sur la réserve;
 - d) le contrôle d'application des lois;
 - e) les avis et les communications connexes qui sont protégés par le secret professionnel qui lie un avocat à son client;
 - f) les négociations et les communications connexes concernant les projets d'ententes avec la Première Nation;
 - g) l'acquisition ou la disposition par la Première Nation d'intérêts dans les terres de la réserve;
 - h) les secrets industriels ou les renseignements d'ordre commercial, financier, scientifique ou technique ou relatifs aux relations de travail qui concernent un tiers ou proviennent de celui-ci, si le Conseil estime que leur divulgation pourrait vraisemblablement nuire aux intérêts commerciaux du tiers.
- (5) Le Conseil peut, à sa discrétion, retrancher d'un document les renseignements visés au paragraphe (4) et rendre accessibles les autres parties du document.

Communications régulières avec les contribuables

5.(1) La Première Nation maintient, de façon régulière, des communications avec les contribuables afin de les tenir au courant de ses propositions et de ses activités en matière d'imposition foncière et fournit un moyen permettant aux contribuables [et aux associations de contribuables] de lui présenter leurs observations sur des questions fiscales.

(2) À tout le moins, la Première Nation : **[Note à la Première Nation : Choisir ceux des mécanismes suivants qui conviennent à la Première Nation.]**

S'il existe une association de contribuables, la Première Nation voudra peut-être encourager, par souci d'efficacité, la participation des contribuables et la présentation de commentaires par l'entremise de cette association plutôt que sur une base individuelle chez les contribuables.]

- a) tient chaque année au moins __ (__) assemblées publiques à l'occasion desquelles elle présente ses propositions en matière d'imposition foncière pour cette année et reçoit les observations des contribuables;
- b) tient chaque année au moins __ (__) assemblées avec les contribuables [et les associations de contribuables] au cours desquelles ils peuvent lui présenter leurs observations sur l'application et l'efficacité de la présente loi;
- c) publie et fournit à tous les contribuables au moins __ (__) bulletins d'information sur des questions fiscales concernant la Première Nation;
- d) publie sur son site Web des renseignements sur des questions fiscales concernant la Première Nation;
- e) tient au moins __ (__) séances portes ouvertes au cours desquelles des renseignements sont fournis sur des questions fiscales concernant la Première Nation;
- f) permet aux contribuables [et aux associations de contribuables] de présenter au Conseil leurs observations sur des questions fiscales à l'occasion des réunions du Conseil désignées conformément à l'article 6.

Présentation d'observations lors des réunions du Conseil

[Note à la Première Nation : Il s'agit ici d'un processus facultatif que la Première Nation voudra peut-être inclure dans sa loi. Il peut être modifié de la façon que la Première Nation juge utile, notamment pour permettre à l'administrateur fiscal ou au Conseil de refuser une demande lorsqu'elle ne se rapporte pas à une question fiscale ou lorsque la question soulevée a déjà été étudiée par lui. Si la Première Nation compte un nombre élevé de contribuables, elle voudra peut-être insérer une version modifiée de la disposition suivante afin de permettre aux associations de contribuables de présenter des observations au Conseil.]

6.(1) Le Conseil désigne au moins __ (__) de ses réunions à chaque année d'imposition au cours desquelles les contribuables [et les associations de contribuables] peuvent lui présenter leurs observations sur des questions fiscales.

(2) L'administrateur fiscal donne avis de chaque réunion du Conseil désignée aux termes du paragraphe (1) au moins __ (__) jours avant la réunion, en affichant un avis de la réunion dans les bureaux administratifs de la Première Nation et sur le site Web de celle-ci.

(3) Les contribuables [et les associations de contribuables] qui souhaitent présenter des observations au Conseil sont tenus de transmettre à l'administrateur

fiscal, au moins ____ (___) jours avant la réunion, un avis écrit faisant état de la question en cause.

(4) Sur réception de l'avis visé au paragraphe (3), l'administrateur fiscal informe la personne de la date et de l'heure auxquelles elle [OU l'association de contribuables] pourra se présenter pour présenter des observations au Conseil.

(5) L'administrateur fiscal peut modifier la date ou l'heure fixée pour la présentation d'observations par une personne [OU l'association de contribuables] devant le Conseil si, selon le cas :

- a) la date de la réunion du Conseil est modifiée;
- b) il n'y aura pas suffisamment de temps à la réunion du Conseil.

(6) Sous réserve de l'autorisation du Conseil :

- a) au plus deux (2) présentations d'observations sont prévues à une même réunion du Conseil;
- b) chaque personne [OU chaque association de contribuables] qui présente des observations dispose d'au plus quinze (15) minutes, y compris le temps réservé aux questions et à la discussion avec le Conseil.

PARTIE V

ASSOCIATIONS DE CONTRIBUABLES

[Note à la Première Nation : Les dispositions suivantes concernent la reconnaissance des associations de contribuables formées sur l'initiative des contribuables. Comme alternative, la première nation pourrait aussi prévoir dans sa loi la constitution d'une association de contribuables ou d'un comité consultatif. La Commission peut, sur demande, aider les premières nations qui souhaitent constituer un comité consultatif. Une disposition est aussi prévue pour les premières nations qui voudraient accorder du financement au soutien des activités d'une association de contribuables.]

Mission de l'association de contribuables

7. Dans le cadre de sa mission, l'association de contribuables peut notamment :

- a) offrir aux contribuables un mécanisme par lequel ils peuvent faire connaître leurs points de vue sur des questions fiscales et les projets de textes législatifs sur les recettes locales;
- b) prendre en considération et présenter au Conseil des observations sur des questions fiscales;
- c) donner des avis au Conseil au sujet des communications et de l'information destinées aux contribuables;

- d) tenir des réunions d'information à l'intention des contribuables au sujet des questions fiscales;
- e) donner au Conseil, à sa demande, des avis sur des questions fiscales ou toute autre question qu'il précise.

Financement des associations de contribuables

8.(1) Au plus tard le [insérer la date] de chaque année d'imposition, l'association de contribuables peut, en consultation avec l'administrateur fiscal, élaborer un projet de budget de fonctionnement pour cette année d'imposition et soumettre au Conseil une demande de financement du budget de fonctionnement.

(2) Le Conseil étudie la demande de financement présentée conformément au paragraphe (1) et peut, dans la loi sur les dépenses annuelles, attribuer des fonds pour le financement du budget de fonctionnement de l'association de contribuables.

(3) L'administrateur fiscal verse les fonds attribués par le Conseil conformément au paragraphe (2) à l'association de contribuables le plus tôt possible après que le Conseil a édicté la loi sur les dépenses annuelles.

(4) L'association de contribuables ne peut dépenser les fonds reçus de la Première Nation autrement que de la manière prévue dans son budget de fonctionnement et elle ne peut les affecter qu'aux activités directement liées à sa mission.

Associations de contribuables existantes et nouvelles

9.(1) Dans les cas où les contribuables forment une association de contribuables, celle-ci est tenue de donner à la Première Nation un avis écrit faisant état de sa constitution et de sa mission et comportant les renseignements – que la Première Nation juge satisfaisants – indiquant qu'elle représente une proportion déterminée des contribuables [de l'ensemble des contribuables/des contribuables résidentiels/des contribuables commerciaux] de la réserve. **[Note à la Première Nation : Le texte pourrait indiquer la proportion minimale de contribuables qu'une association de contribuables doit représenter pour être reconnue à ce titre, par exemple, cinquante pour cent (50 %).]**

(2) Le Conseil reconnaît l'association de contribuables _____ existant à l'édition de la présente loi, laquelle représente [inscrire les détails] et a pour mission : [énoncer la mission].

Tenue de rencontres

10.(1) Lorsqu'il est convaincu qu'une nouvelle association de contribuables représente une proportion suffisante de contribuables [l'ensemble des contribuables ou un groupe déterminé de contribuables], l'administrateur fiscal tient une première rencontre avec l'association et un ou plusieurs membres du Conseil.

(2) L'administrateur fiscal rencontre périodiquement chaque association de contribuables afin de discuter des questions intéressant celle-ci.

(3) Le Conseil ou un ou plusieurs membres de celui-ci rencontrent périodiquement chaque association de contribuables [OU au moins ____ (__) fois au cours de chaque année d'imposition sur demande de l'association de contribuables] afin de discuter des questions fiscales intéressant celle-ci et de lui donner l'occasion de présenter des commentaires au Conseil.

PARTIE VI

PÉTITIONS CONCERNANT L'IMPOSITION DE TAXES POUR LA FOURNITURE DE SERVICES

[Note à la Première Nation : La première nation qui envisage d'imposer une taxe sur les services en vertu du sous-alinéa 5(1)a)(iii) de la Loi peut inclure dans sa loi les dispositions de la présente partie. Offrir la possibilité de présenter des pétitions est un mécanisme qui permet de démontrer l'appui requis des contribuables en vue de la fourniture d'un service et de l'imposition d'une taxe sur les services, surtout lorsque le service n'est fourni qu'à un secteur déterminé de la réserve. L'article 12 énonce le processus que doivent suivre les résidents pour présenter une pétition en faveur de la fourniture de services, et l'article 13 prévoit le processus à suivre pour présenter une pétition contre la fourniture d'un service à un secteur déterminé de la réserve. L'article 14 précise de quelle façon l'administrateur fiscal détermine le degré d'appui dont fait état la pétition et il s'applique aux deux genres de pétitions.]

Loi sur les taxes sur les services

11.(1) Avant d'édicter une loi sur les taxes sur les services aux fins du paiement de tout ou partie des coûts d'un service, le Conseil prend en considération le degré d'appui dont fait état la pétition en faveur du service présentée conformément à l'article 12, ou le degré d'opposition manifesté par la pétition contre le service présentée conformément à l'article 13.

(2) Les pétitions pour ou contre un service constituent un mécanisme par lequel le Conseil peut évaluer le degré d'appui à l'égard du service, mais elles ne lient pas le Conseil. Il est entendu que le Conseil peut, à tout moment, édicter une loi sur les taxes sur les services pourvu qu'il ait préalablement pris en considération les pétitions reçues au titre des articles 12 et 13.

Pétitions en faveur d'un service

12.(1) Les contribuables actuels et potentiels peuvent, à tout moment, présenter à l'administrateur fiscal, de la manière prévue au présent article, une pétition qui fait état de leur appui en faveur de la fourniture d'un service à tout ou partie de la réserve.

(2) La pétition visée au paragraphe (1) peut être établie en la forme prévue à l'annexe I et doit :

- a) décrire le service en termes généraux;

- b) si elle concerne un service fourni à une partie de la réserve, définir les limites de la zone de service projetée;
- c) donner une estimation des coûts du service;
- d) préciser la partie des coûts du service qui sera recouvrée au moyen d'une taxe sur les services;
- e) indiquer les méthodes proposées de recouvrement des coûts du service, y compris les emprunts projetés et le genre de taxe sur les services;
- f) préciser le nom au complet de chaque pétitionnaire;
- g) préciser l'adresse domiciliaire de chaque pétitionnaire, ou son adresse commerciale dans le cas d'une personne morale;
- h) être signée par chaque pétitionnaire, ou son signataire autorisé dans le cas d'une personne morale.

Pétition contre la fourniture d'un service à une partie de la réserve

[Note à la Première Nation : Cet article peut être éteffé pour comprendre tout service dont les coûts sont recouverts entièrement ou partiellement par l'imposition d'une taxe sur les services. Dans sa version actuelle, cette disposition ne s'applique qu'aux cas où le service proposé est destiné à une partie de la réserve.]

13.(1) L'administrateur fiscal donne avis de l'intention du Conseil, de la manière prévue au paragraphe (2), lorsque celui-ci entend :

- a) de sa propre initiative, fournir un service à une partie de la réserve;
- b) recouvrer tout ou partie des coûts du service en assujettissant à une taxe sur les services les biens fonciers qui bénéficient du service.

(2) L'administrateur fiscal :

- a) publie un avis du service proposé et de la taxe sur les services projetée dans un journal local;
- b) affiche l'avis dans les bureaux administratifs de la Première Nation;
- c) affiche l'avis sur le site Web de la Première Nation. **[Note à la Première Nation : n'insérer cette disposition que si elle s'applique.]**

(3) L'avis visé au paragraphe (2) peut être établi en la forme prévue à l'annexe II et doit :

- a) décrire le service en termes généraux;
- b) si la pétition concerne un service fourni à une partie de la réserve, définir les limites de la zone de service projetée;
- c) donner une estimation des coûts du service;

d) préciser la partie des coûts du service qui sera recouvrée au moyen d'une taxe sur les services;

e) indiquer les méthodes proposées de recouvrement des coûts du service, y compris les emprunts projetés et la base d'imposition de la taxe sur les services.

(4) Les détenteurs de biens fonciers situés dans la zone de service projetée peuvent, dans les trente (30) jours suivant la publication de l'avis visé à l'alinéa (2)a), remettre à l'administrateur fiscal une pétition faisant état de leur opposition au service proposé.

(5) La pétition remise en vertu du paragraphe (4) peut être établie en la forme prévue à l'annexe III et doit :

a) décrire en termes généraux le service proposé;

b) faire état de l'opposition des pétitionnaires au service proposé;

c) préciser le nom au complet de chaque pétitionnaire;

d) préciser l'adresse domiciliaire de chaque pétitionnaire, ou son adresse commerciale dans le cas d'une personne morale;

e) être signée par chaque pétitionnaire, ou son signataire autorisé dans le cas d'une personne morale.

Rapport de l'administrateur fiscal au Conseil

14.(1) Sur réception d'une pétition visée aux articles 12 ou 13, l'administrateur fiscal rédige un rapport à l'intention du Conseil dans lequel il fait état de l'objet de la pétition et du degré d'appui ou d'opposition des contribuables.

(2) Pour l'évaluation du degré d'appui ou d'opposition des contribuables que représente une pétition, les règles s'appliquent :

a) seuls les pétitionnaires qui sont des contribuables actuels ou potentiels sont comptés;

b) dans le cas d'une pétition visée aux articles 12 ou 13 qui concerne la fourniture d'un service proposé à une partie de la réserve, seuls les pétitionnaires qui sont des détenteurs dans la zone de service projetée sont comptés;

c) l'administrateur fiscal calcule le pourcentage de contribuables admissibles et de contribuables potentiels qui ont signé la pétition ainsi que le pourcentage de la valeur imposable totale des terres et des améliorations détenues par ces pétitionnaires;

d) si deux (2) ou plusieurs personnes sont les détenteurs d'un même bien foncier :

(i) elles sont comptées comme un seul détenteur,

(ii) elles n'ont pas le droit de participer à la pétition à moins qu'une majorité d'entre elles n'y consentent,

(iii) à moins qu'une majorité d'entre elles n'aient signé la pétition, leurs signatures ne seront pas comptées dans l'évaluation du degré d'appui que représente la pétition.

(3) L'administrateur fiscal présente le rapport et la pétition au Conseil lors de la prochaine réunion régulière de celui-ci ou dans les plus brefs délais possible.

(4) L'administrateur fiscal met à la disposition des pétitionnaires la réponse du Conseil à la pétition ainsi que toute décision rendue par celui-ci à l'égard de la pétition, dans les plus brefs délais possible après la réception et l'examen de la pétition par le Conseil.

PARTIE VII

RÈGLEMENT DES DIFFÉRENDS

Règlement des différends en général

15.(1) La Première Nation entend répondre aux préoccupations des contribuables concernant la présente loi, les textes législatifs sur les recettes locales ou toute question fiscale de nature générale, ainsi que régler tous les différends en matière d'imposition qui surviennent entre elle et un contribuable, au moyen des mécanismes de règlement des différends prévus dans la présente partie.

(2) La présente partie n'a pas pour effet :

- a) d'empêcher la Première Nation d'établir d'autres processus de règlement des différends ou d'y participer;
- b) d'empêcher les contribuables de déposer une plainte auprès de la Commission au titre de la Loi.

Règlement à l'amiable par l'administrateur fiscal

16.(1) Le contribuable [OU l'association de contribuables] qui a des préoccupations au sujet d'une question fiscale peut communiquer avec l'administrateur fiscal pour en discuter.

(2) Lorsqu'il est saisi des préoccupations soulevées par le contribuable [OU l'association de contribuables], l'administrateur fiscal tente de régler la question avec le contribuable [OU l'association de contribuables] et peut, au besoin :

- a) rencontrer le contribuable [OU l'association de contribuables] afin de discuter des préoccupations et de proposer une solution pour y répondre;
- b) consulter d'autres personnes, notamment les membres du Conseil, au sujet des préoccupations soulevées et de la solution à retenir pour y répondre;
- c) communiquer avec la Commission pour obtenir des renseignements ou des conseils qui peuvent aider à répondre aux préoccupations.

(3) S'il réussit à répondre de façon satisfaisante aux préoccupations du contribuable [OU de l'association de contribuables], l'administrateur fiscal présente

au Conseil un rapport faisant état des préoccupations et de la solution retenue pour y répondre.

(4) S'il ne réussit pas à répondre de façon satisfaisante aux préoccupations du contribuable [OU de l'association de contribuables] dans les trente (30) jours après en avoir été saisi au titre du paragraphe (1), l'administrateur fiscal consulte le contribuable [OU l'association de contribuables] et, selon le cas :

- a) avec l'accord du contribuable [OU de l'association de contribuables], demande de recourir à la facilitation par la Commission selon le processus prévu à l'article 17;
- b) avec l'accord du contribuable [OU de l'association de contribuables], renvoie l'affaire à la médiation selon le processus prévu à l'article 18;
- c) renvoie l'affaire au Conseil selon le processus prévu à l'article 20.

Facilitation par la Commission

17.(1) Lorsque l'administrateur fiscal et le contribuable [OU l'association de contribuables] n'ont pu trouver une solution pour répondre aux préoccupations soulevées en vertu de l'article 16, ou lorsqu'un différend n'a pu être réglé au moyen d'un autre mécanisme prévu dans la présente partie, l'une ou l'autre partie peut, avec l'accord de l'autre partie, demander à la Commission de faciliter un règlement du différend.

(2) Si la Commission accepte de faciliter un règlement du différend, l'administrateur fiscal et le contribuable [OU l'association de contribuables] sont tenus de coopérer avec elle en vue de régler le différend.

(3) Si la Commission facilite un règlement du différend à la satisfaction de l'administrateur fiscal et du contribuable [OU de l'association de contribuables], l'administrateur fiscal présente au Conseil un rapport faisant état de la nature du différend et du règlement proposé.

Médiation

18.(1) Lorsque l'administrateur fiscal et le contribuable [OU l'association de contribuables] n'ont pu trouver une solution pour répondre aux préoccupations soulevées en vertu de l'article 16, ou lorsqu'un différend n'a pu être réglé au moyen d'un autre mécanisme prévu dans la présente partie, l'une ou l'autre partie peut, avec l'accord de l'autre partie, renvoyer le différend à la médiation selon le processus prévu au présent article.

(2) L'administrateur fiscal et le contribuable [OU l'association de contribuables] choisissent ensemble, à partir de la liste de médiateurs tenue par la Commission, le médiateur qui sera chargé de la médiation du différend.

(3) Si l'administrateur fiscal et le contribuable [OU l'association de contribuables] ne parviennent pas à s'entendre sur le choix d'un médiateur à partir de la liste de la Commission, ils peuvent :

- a) soit convenir de choisir un autre médiateur;
- b) soit choisir chacun un médiateur inscrit sur la liste de la Commission et demander que les deux médiateurs choisissent conjointement un médiateur inscrit sur cette liste pour faire la médiation du différend.

(4) L'administrateur fiscal et le contribuable [OU l'association de contribuables] conviennent des modalités de la médiation et, sauf entente contraire, chacun paie ses frais de participation à la médiation et une part égale du coût du médiateur.

(5) Si le médiateur règle le différend à la satisfaction de l'administrateur fiscal et du contribuable [OU de l'association de contribuables], l'administrateur fiscal présente au Conseil un rapport faisant état de la nature du différend et du règlement proposé.

Approbation et instruction du Conseil

19.(1) Lorsqu'il répond à des préoccupations soulevées en vertu de l'article 16 ou qu'il a recours à un processus de règlement des différends visé aux articles 17 ou 18, l'administrateur fiscal fait rapport au moins une fois par mois au Conseil de l'évolution du dossier.

(2) L'administrateur fiscal peut, à tout moment au cours d'un processus de règlement des différends visé aux articles 17 ou 18, demander au Conseil ou à l'un ou plusieurs de ses membres de l'orienter ou de donner leurs points de vue.

(3) Si l'administrateur fiscal fait rapport au Conseil du règlement proposé d'un différend au titre des paragraphes 17(3) ou 18(5), ce règlement est soumis à l'approbation du Conseil avant de prendre effet.

Renvoi du différend au Conseil

20.(1) Lorsque l'administrateur fiscal et le contribuable [OU l'association de contribuables] n'ont pu trouver une solution pour répondre aux préoccupations soulevées en vertu de l'article 16, ou lorsqu'un différend n'a pu être réglé au moyen d'un autre mécanisme prévu dans la présente partie, l'administrateur fiscal peut renvoyer le différend au Conseil selon le processus prévu au présent article.

(2) Lors du renvoi d'un différend au Conseil, l'administrateur fiscal remet à celui-ci un rapport contenant les renseignements suivants :

- a) la nature du différend;
- b) les tentatives de règlement du différend;
- c) les mesures ou la position recommandées, le cas échéant, par l'administrateur fiscal en ce qui concerne le différend.

(3) Le Conseil examine le rapport lors de sa prochaine réunion régulière, ou dans les plus brefs délais possible par la suite, et prend en considération les solutions proposées pour régler le différend.

(4) Le Conseil peut, à sa discrétion, décider de la façon de procéder à l'égard du différend et il peut notamment :

- a) accepter la recommandation de l'administrateur fiscal concernant le différend;
- b) charger un ou plusieurs de ses membres de rencontrer le contribuable [OU l'association de contribuables] afin de tenter de régler le différend;
- c) inviter le contribuable [OU l'association de contribuables] à lui faire une présentation au sujet du différend à une réunion ultérieure du Conseil;
- d) avec l'accord du contribuable [OU de l'association de contribuables] et pourvu que la Commission n'ait pas encore facilité un règlement du différend, demander à la Commission de faciliter un règlement du différend;
- e) avec l'accord du contribuable [OU de l'association de contribuables] et pourvu que le différend n'ait pas encore été renvoyé à la médiation, renvoyer le différend à la médiation au moyen du processus prévu à l'article 18;
- f) ne prendre aucune autre mesure à l'égard du différend.

Résolution du différend par le Conseil

21.(1) Lorsque le Conseil accepte la recommandation de l'administrateur fiscal au titre de l'alinéa 20(4)a) ou décide de ne prendre aucune autre mesure en application de l'alinéa 20(4)f), l'administrateur fiscal avise le contribuable [OU l'association de contribuables] de la décision du Conseil le plus tôt possible.

(2) Si le Conseil renvoie un différend à la facilitation, à la médiation ou à l'un ou plusieurs membres du Conseil pour règlement, tout règlement qui est recommandé est soumis à l'approbation du Conseil avant de prendre effet.

(3) Dans les cas où le Conseil, en vertu de l'alinéa 20(4)c), invite le contribuable à lui faire une présentation, l'administrateur fiscal :

- a) fixe les date, heure et lieu de la réunion du Conseil;
- b) donne un avis écrit des date, heure et lieu de la réunion au contribuable [OU de l'association de contribuables] et au Conseil, au moins sept (7) jours avant la date prévue.

(4) Le Conseil peut déterminer la procédure qui s'applique à la réunion visée au paragraphe (3), pourvu que le contribuable [OU l'association de contribuables] ait la possibilité de présenter des observations.

PARTIE VIII

DISPOSITIONS GÉNÉRALES

Dispositions supplémentaires

22. Les dispositions de la présente loi s'ajoutent aux exigences énoncées dans la Loi et tout autre texte législatif applicable et, en cas d'incompatibilité, ces dernières exigences l'emportent sur les dispositions de la présente loi.

Validité

23. Aucune disposition de la présente loi ne peut être annulée ou invalidée en raison :

- a) d'une erreur ou d'une omission dans une décision prise par la Première Nation, le Conseil, ses dirigeants ou ses employés;
- b) d'une erreur ou d'une omission commise dans un avis donné aux termes de la présente loi;
- c) du défaut de la part de la Première Nation ou de l'administrateur fiscal de prendre des mesures dans le délai prévu.

Avis

24.(1) Lorsque la présente loi exige la transmission d'un avis par la poste ou qu'elle ne précise pas le mode de transmission, l'avis est transmis, selon le cas :

- a) par la poste, à l'adresse postale habituelle du destinataire;
- b) si l'adresse du destinataire est inconnue, par affichage d'une copie de l'avis dans un endroit bien en vue sur le bien foncier du destinataire;
- c) par remise de l'avis en mains propres ou par service de messagerie au destinataire, ou à son adresse postale habituelle.

(2) Sauf disposition contraire de la présente loi :

- a) l'avis transmis par la poste est réputé reçu le cinquième jour suivant sa mise à la poste;
- b) l'avis affiché sur un bien foncier est réputé reçu le deuxième jour après avoir été affiché;
- c) l'avis remis en mains propres est réputé reçu au moment de sa remise.

Interprétation

25.(1) Les dispositions de la présente loi sont dissociables. Si une disposition de la présente loi est pour quelque raison déclarée invalide par une décision d'un tribunal compétent, elle est alors retranchée de la présente loi et la décision du tribunal ne porte pas atteinte à la validité des autres dispositions de la présente loi.

(2) Les dispositions de la présente loi exprimées au présent s'appliquent à la situation du moment.

(3) Dans la présente loi, le pluriel ou le singulier s'appliquent, le cas échéant, à l'unité et à la pluralité.

(4) Les termes de la présente loi qui n'y sont pas définis s'entendent au sens de la Loi et de la Loi sur l'imposition foncière.

(5) La présente loi est censée apporter une solution de droit et s'interprète de la manière la plus équitable et la plus large qui soit compatible avec la réalisation de ses objectifs.

(6) Les renvois dans la présente loi à un texte législatif sont réputés se rapporter à sa version éventuellement modifiée et visent tous les règlements d'application de ce texte.

(7) Les intertitres ne font pas partie de la présente loi, n'y figurant que pour faciliter la consultation.

Entrée en vigueur

26. La présente loi entre en vigueur le jour suivant son agrément par la Commission de la fiscalité des premières nations ou le _____ si cette date est postérieure.

LA PRÉSENTE LOI EST DÛMENT ÉDICTÉE par le Conseil en ce _____ jour de _____ 20____, à _____, dans la province de _____.

Le quorum du Conseil est constitué de _____ (_____) membres du Conseil.

[Nom]

Chef [veuillez inscrire le nom au complet]

[Nom]

Conseiller [veuillez inscrire le nom au complet]

[Nom]

Conseiller [veuillez inscrire le nom au complet]

ANNEXE I

(article __)

PÉTITION ADRESSÉE AU CONSEIL EN FAVEUR D'UN SERVICE**Pétition adressée à la Première Nation _____ en faveur de la fourniture
d'un service**

Nous, les détenteurs suivants de biens fonciers, en vertu de la *Loi sur la représentation des intérêts des contribuables auprès du Conseil de la Première Nation* _____ (20__), demandons, par la présente pétition, au Conseil de la Première Nation _____ de fournir un service de _____ à [l'ensemble/une partie déterminée] de la réserve.

Le service demandé est [donner les détails].

[La zone de service désignée est délimitée sur la carte annexée à la présente pétition et comprend les biens fonciers énumérés sur la page ci-jointe.]

Le coût estimatif de la fourniture du service est de _____ dollars (__ \$).

Il est proposé que _____ pour cent (__ %) des coûts du service soient recouvrés au moyen d'une taxe sur les services imposée à l'égard des biens fonciers situés dans [la réserve/la zone de service désignée] et que cette taxe soit basée sur [indiquer la base d'imposition de la taxe sur les services].

Nom et adresse	Désignation du bien foncier	Signature du détenteur et date
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ANNEXE II

(article __)

**AVIS CONCERNANT LE SERVICE ET LA TAXE SUR LES
SERVICES PROPOSÉS****Première Nation _____****Avis d'intention de fournir un service et d'imposer une taxe sur les services**

AVIS est donné, conformément à la *Loi sur la représentation des intérêts des contribuables auprès du Conseil de la Première Nation _____* (20__), que le Conseil de la Première Nation _____ entend fournir un service à une partie de la réserve.

Le service proposé est [donner les détails].

[La zone de service est délimitée sur la carte annexée à la présente pétition et comprend les biens fonciers énumérés sur la page ci-jointe.]

Le coût estimatif de la fourniture du service est de _____ dollars (____ \$).

La Première Nation compte recouvrer _____ pour cent (____ %) des coûts du service en assujettissant à une taxe sur les services les biens fonciers qui bénéficieront du service et en basant cette taxe sur [indiquer la base d'imposition de la taxe sur les services].

La Première Nation entend emprunter _____ dollars (____ \$) pour financer le service.

Les détenteurs de biens fonciers qui seraient assujettis à la taxe sur les services proposée peuvent faire connaître leur opposition au service en présentant une pétition à la Première Nation dans les trente (30) jours suivant la date du présent avis, conformément à la *Loi sur la représentation des intérêts des contribuables auprès du Conseil de la Première Nation _____* (20__).

L'administrateur fiscal de la Première Nation _____

Fait le _____ 20__.

ANNEXE III

(article __)

**PÉTITION ADRESSÉE AU CONSEIL CONTRE LE SERVICE ET
LA TAXE SUR LES SERVICES PROPOSÉS****Pétition adressée à la Première Nation _____ contre la
proposition de fournir un service et d'imposer une taxe sur les services**

Le Conseil de la Première Nation _____ a donné avis de son intention de fournir un service de _____ à une partie déterminée de la réserve, lequel avis est daté du _____ 20__.

En vertu de la *Loi sur la représentation des intérêts des contribuables auprès du Conseil de la Première Nation* _____ (20__), les détenteurs de biens fonciers qui seraient assujettis à une taxe sur les services peuvent faire connaître leur opposition au service par voie de pétition.

Nous, les détenteurs suivants de biens fonciers susceptibles d'être assujettis à la taxe sur les services, présentons une pétition contre le service proposé.

Nom et adresse	Désignation du bien foncier	Signature du détenteur et date
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**ALEXANDER FIRST NATION
ANNUAL EXPENDITURE LAW, 2010**

[Effective May 21, 2010]

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, including laws authorizing the expenditure of local revenues;

B. The Council of the Alexander First Nation has enacted the *Alexander First Nation Property Assessment and Taxation By-law*, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

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

1. This Law may be cited as the *Alexander First Nation Annual Expenditure Law, 2010*.

2. In this Law:

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

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Alexander First Nation Property Assessment and Taxation By-law*;

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

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

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Alexander First Nation Property Assessment and Taxation By-law*.

3. The First Nation’s annual budget for the year beginning January 1, and ending December 31, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

6. Expenditures of local revenues must be made only in accordance with the annual budget.

7. Notwithstanding section 6 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

10. 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.

11. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of April, 2010, at Alexander First Nation, in the Province of Alberta.

A quorum of Council consists of (4) members of the Chief & Council.

[Allan Paul]

Chief Allan Paul

[Martin Arcand]

Councillor Mr. Martin Arcand

[Kurt Burnstick]

Councillor Mr. Kurt Burnstick

Councillor Mr. Sheldon Arcand

Councillor Mr. Henry Arcand

[Norman Kootenay]

Councillor Mr. Norman Kootenay

[Bernard Paul]

Councillor Mr. Bernard Paul

SCHEDULE “A”ALEXANDER FIRST NATION
ANNUAL PROPERTY TAX BUDGET 2010

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$ 150,115.97
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Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$
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TOTAL REVENUES	\$ 150,115.97
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EXPENDITURES

Community Development

Environmental Health Services

Fiscal Services

General Government Services

Protective Services	\$ 120,000.00
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Recreation and Cultural Services	14,904.97
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Taxes for Other Governments

Transportation

Utility Services

Contingency Amounts	15,211.00
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Transfers into Reserve Funds

Other Expenditures

- Permitted Property Taxation By-law Expenditures

- Municipal Service Agreements

TOTAL EXPENDITURES	\$ 150,115.97
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BALANCE	\$ 0
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**ALEXANDER FIRST NATION
ANNUAL RATES LAW, 2010**

[Effective May 21, 2010]

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, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Alexander First Nation has enacted the *Alexander First Nation Property Assessment and Taxation By-law*, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Alexander First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Alexander First Nation Annual Rates Law, 2010*.

2. In this Law:

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

“Assessment Law” means the *Alexander First Nation Property Assessment and Taxation By-law*;

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

“property taxation law” means a law made under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means *Alexander First Nation Property Assessment and Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 shall be determined by imposing the rates set out in the Schedule for each property class established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board 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.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

7. This Law 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.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the later of April 26, 2010 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of April, 2010, at the Alexander First Nation, in the Province of Alberta.

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

[Allan Paul]

Chief Allan Paul

[Martin Arcand]

Mr. Martin Arcand – Councillor

[Kurt Burnstick]

Mr. Kurt Burnstick – Councillor

Mr. Sheldon Arcand – Councillor

Mr. Henry Arcand – Councillor

[Norman Kootenay]

Mr. Norman Kootenay – Councillor

[Bernard Paul]

Mr. Bernard Paul – Councillor

SCHEDULE

2010 TAX RATES

PROPERTY CLASS		% OF ASSESSED VALUE
Class 1 - Residential		
Class 2 - Non-Residential	Reserve 134 -	2.40% of assessed value
	Reserve 134A -	1.27% of assessed value
Class 3 - Farmland		
Class 4 - Machinery and Equipment		1.69% of assessed value

**ADAMS LAKE INDIAN BAND
ANNUAL EXPENDITURE LAW, 2010**

[Effective July 13, 2010]

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, including laws authorizing the expenditure of local revenues;

B. The Council of the Adams Lake Indian Band has enacted the *Adams Lake Indian Band Property Assessment By-law, PR-95-01* and the *Adams Lake Indian Band Property Taxation By-law, PR-95-02* with the approval date of December 21, 1995, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

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

1. This Law may be cited as the *Adams Lake Indian Band Annual Expenditure Law, 2010*.

2. In this Law:

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

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Adams Lake Indian Band Property Assessment By-law, PR-95-01*;

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

“First Nation” means the Adams Lake Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Adams Lake Indian Band Property Taxation By-law PR-95-02*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2010 and ending March 31, 2011 is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

11. 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.

12. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 30th day of June 2010, at Adams Lake Indian Band Administration Office (Sahhalkum IR#4), in the Province of British Columbia.

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

[Nelson Leon]

Chief Nelson Leon

[Gina Johnny]

Councillor Gina Johnny

[Charlie Andrew]

Councillor Charlie Andrew

[Cliff Arnouse]

Councillor Cliff Arnouse

Councillor Diane Jules

Councillor Karen Everard

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$1,045,116
TOTAL REVENUES	\$1, 045,116

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	102,000
b. General Administrative	42,400
c. Other General Government	11,582
2. Protection Services	
a. Policing	14,500
b. Firefighting	37,000
c. Regulatory Measures	27,500
d. Other Protective Services	14,000
3. Transportation	
a. Roads and Streets	67,000
b. Snow and Ice Removal	34,000
d. Public Transit	11,500
e. Other Transportation	11,539
4. Recreation and Cultural Services	
a. Recreation	20,000
b. Culture	19,000
5. Community Development	
a. Education	26,500
b. Planning and Zoning	74,000
c. Community Planning	34,050
d. Economic Development Program	63,500
e. Agricultural Development	36,000
f. Urban Renewal	54,000
g. Tourism	8,500

6. Environment Health Services	
a. Water Purification and Supply	148,500
b. Sewage Collection and Disposal	10,000
c. Garbage Waste Collection and Disposal	6,500
d. Other Environmental Services	6,000
7. Other Services	
a. Health	12,500
b. Social Programs and Assistance	33,500
c. Agriculture	2,000
d. Trade and Industry	14,500
e. Other Service	10,200
8. Grants:	
a. Home owner grant equivalents:	41,345
9. Contingency Amounts	51,500
TOTAL EXPENDITURES	\$1,045,116
<u>BALANCE</u>	<u>\$0</u>

The Adams Lake Indian Band has the following Service Agreements:

TNRD 9-1-1 Service Agreement \$1,800.00

CSRD 9-1-1 Service Agreement \$200.00

City of Salmon Arm – Transportation/Fire Protection \$62,000.00

Village of Chase – Sewer Utilities \$22,000.00

CSRD Service Agreement - \$26,000.00

City of Salmon Arm – Water \$65,000.00

City of Salmon Arm – Transit Services \$24,000.00

**ADAMS LAKE INDIAN BAND
ANNUAL RATES LAW, 2010**

[Effective July 13, 2010]

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, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Adams Lake Indian Band has enacted the *Adams Lake Indian Band Property Assessment By-law, PR-95-01* and the *Adams Lake Indian Band Property Taxation By-law, PR-95-02* with the approval date of December 21, 1995, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the *Adams Lake Indian Band* duly enacts as follows:

1. This Law may be cited as the *Adams Lake Indian Band Annual Rates Law, 2010*.

2. In this Law:

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

“Assessment Law” means the *Adams Lake Indian Band Property Assessment By-law PR-95-01*;

“First Nation” means the Adams Lake Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Adams Lake Indian Band Property Taxation By-law PR-95-02*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than four hundred dollars (\$400.00), the taxable property shall be taxed at four hundred dollars (\$400.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board 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.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

8. 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.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 30th day of June, 2010 at the Adams Lake Indian Band Administration Office (Sahhalkum IR#4), in the Province of British Columbia.

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

[Nelson Leon]

Chief Nelson Leon

[Gina Johnny]

Councillor Gina Johnny

[Charlie Andrew]

Councillor Charlie Andrew

[Cliff Arnouse]

Councillor Cliff Arnouse

Councillor Diane Jules

Councillor Karen Everard

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
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British Columbia**TAX GROUP ONE – Indian Reserve No. 1 to Indian Reserve No. 5**

Class 1 - Residential	9.35
Class 2 - Utilities	61.95
Class 4 - Major Industry	N/A
Class 5 - Light Industry	N/A
Class 6 - Business and Other	27.65
Class 7 - Forest Land	N/A
Class 8 - Recreational Property/Non-Profit Organization	N/A
Class 9 - Farm	N/A
Class 10 - Regulated	30.4761

TAX GROUP TWO – Indian Reserve No. 6 to Indian Reserve No.7

Class 1 - Residential	7.44
Class 2 - Utilities	45.74
Class 4 - Major Industry	N/A
Class 5 - Light Industry	31.27
Class 6 - Business and Other	21.66
Class 7 - Forest Land	N/A
Class 8 - Recreational Property/Non-Profit Organization	4.18
Class 9 - Farm	N/A
Class 10 - Regulated	30.4761

**AKISQNUK FIRST NATION
ANNUAL EXPENDITURE LAW, 2010**

[Effective May 29, 2010]

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, including laws authorizing the expenditure of local revenues;

B. The Council of the Akisqnuq First Nation has enacted the *Akisqnuq First Nation Assessment Law, 2008*; and the *Akisqnuq First Nation Taxation Law, 2008*; respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

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

1. This Law may be cited as the *Akisqnuq First Nation Annual Expenditure Law, 2010*.

2. In this Law:

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

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Akisqnuq First Nation Assessment Law, 2008*;

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

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

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Akisqnuq First Nation Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2010, and ending March 31, 2011, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

11. 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.

12. The Schedule attached to this Law forms part of and is an integral part of this Law.

13. This Law comes into force and effect on the later of May 28th and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the Akisqnuq First Nation on the 11th day of May, 2010, at Windermere, in the Province of British Columbia.

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

[Wilfred Teneese]

Chief Wilfred Teneese

[Jesse Nicholas]

Councillor Jesse Nicholas

Councillor Samantha Sam

[Lorne Shovar]

Councillor Lorne Shovar

[Beatrice Stevens]

Councillor Beatrice Stevens

SCHEDULE**AKISQNUK FIRST NATION ANNUAL EXPENDITURE BUDGET, 2010****REVENUES:**

1. Local revenues for current fiscal year:	\$317,360.89
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TOTAL REVENUES	\$317,360.89
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EXPENDITURES:

1. General Government Expenditures:	
a. Executive and Legislative	\$125,400.00

b. General Administrative	\$ 8,400.00
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2. Protection Services:	
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a. Firefighting	\$ 5,000.00
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3. Transportation:	
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a. Roads and Streets	\$ 22,200.00
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4. Recreation and Cultural Services:	
--------------------------------------	--

a. Culture	\$ 6,000.00
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5. Community Development:	
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a. Housing	\$ 5,000.00
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b. Tourism	\$ 20,000.00
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6. Environment Health Services:	
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a. Water Purification and Supply	\$ 2,500.00
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7. a. Capital Infrastructure Replacement	\$ 20,000.00
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8. Other Services:	
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a. Health	\$ 5,000.00
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b. Comprehensive Service Agreement	\$ 74,550.00
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9. Grants:	
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a. Home owner grant equivalents:	\$ 4,225.00
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10. Contingency Amounts	\$ 19,085.89
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TOTAL EXPENDITURES	\$317,360.89
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Note: The Akisqnuq First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

Regional District of East Kootenay: \$74,550.00

**AKISQNUK FIRST NATION
ANNUAL RATES LAW, 2010**

[Effective May 29, 2010]

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, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Akisqnuq First Nation has enacted the *Akisqnuq First Nation Assessment Law, 2008*; and the *Akisqnuq First Nation Taxation Law, 2008*; respecting taxation for local purposes on reserve; and;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Akisqnuq First Nation Annual Rates Law, 2010*.

2. In this Law:

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

“Assessment Law” means the *Akisqnuq First Nation Property Assessment Law, 2008*;

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

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Akisqnuq First Nation Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than twenty five dollars (\$25.00), the taxable property shall be taxed at twenty five dollars (\$25.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board 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.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

8. 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.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the later of May 28th and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of May, 2010, at Windermere, in the Province of British Columbia.

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

[Wilfred Teneese]

Chief Wilfred Teneese

[Jesse Nicholas]

Councillor Jesse Nicholas

[Lorne Shovar]

Councillor Lorne Shovar

Councillor Samantha Sam

[Beatrice Stevens]

Councillor Beatrice Stevens

SCHEDULE

**AKISQNUK FIRST NATION ANNUAL RATES LAW
2010 TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	4.2468
Class 2 - Utilities	30.4998
Class 3 - Supportive Housing	N/A
Class 4 - Major Industry	18.6859
Class 5 - Light Industry	16.9872
Class 6 - Business and Other	30.465
Class 7 - Forest Land	11.8910
Class 8 - Recreational Property/Non-Profit Organization	7.2196
Class 9 - Farm	9.7676

**CHAWATHIL FIRST NATION
ANNUAL EXPENDITURE LAW, 2010**

[Effective July 31, 2010]

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, including laws authorizing the expenditure of local revenues;

B. The Council of the Chawathil First Nation has enacted the *Chawathil First Nation Property Taxation By-law (2004)*, and the *Chawathil First Nation Property Assessment By-law (2004)*, respecting taxation for local purposes on reserve, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

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

1. This Law may be cited as the *Chawathil First Nation Annual Expenditure Law, 2010*.

2. In this Law:

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

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Chawathil First Nation Property Assessment By-law (2004)*;

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

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Chawathil First Nation Property Taxation By-law (2004)*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2010 to March 31, 2010, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

11. 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.

12. The Schedule attached to this Law forms part of and is an integral part of this Law.

13. This Law comes into force on the day after it is approved by the First Nations Tax Commission;

THIS LAW IS HEREBY DULY ENACTED by Council on the 19 day of July, 2010, at Hope, in the Province of B.C.

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

[Ruth E. Peters]

Chief Ruth E. Peters

[Deanna John]

Vice-Chief Deanna John

[Tim Peters]

Councillor Timothy O. Peters

[Shane John]

Councillor Shane A. John

[Bobbi E. Peters]

Councillor Bobbi E. Peters

[Rose Peters]

Councillor Rosemarie E. Peters

[Peter John]

Councillor Peter D. John

SCHEDULE

ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 499,333.00
b. Taxation for the Provision of Services	
i.	\$ 0.00
ii.	\$ 0.00
c. Business Activity Taxes	
i.	\$ 0.00
ii.	\$ 0.00
2. Development Cost Charges Revenues	
i.	\$ 0.00
ii.	\$ 0.00
3. Proceeds from borrowing	
i.	\$ 0.00
ii.	\$ 0.00
4. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$
5. Accumulated Deficit - Local revenues carried over from 33	
6. Reserve fund revenues	
i.	\$ 0.00
ii.	\$ 0.00
iii.	\$ 0.00
TOTAL REVENUES	\$ 499,333.00

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	81,337.75
b. General Administrative	47,322.92
c. Other General Government	
2. Protection Services	
a. Policing	

b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	10,679.00
3. Transportation	
a. Roads and Streets	5,000.00
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	90,000.00
4. Recreation and Cultural Services	
a. Recreation	25,000.00
b. Culture	5,000.00
c. Other Recreation and Culture	
5. Community Development	
a. Education	
b. Housing	
c. Planning and Zoning	
d. Community Planning	
e. Economic Development Program	
f. Heritage Protection	
g. Agricultural Development	
h. Urban Renewal	
i. Beautification	
j. Land Rehabilitation	
k. Tourism	
l. Other Regional Planning and Development	200,000.00
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Other Environmental Services	

7. Fiscal Services	
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	
a. Health	30,000.00
b. Social Programs and Assistance	
c. Trade and Industry	
d. Other Service	
9. Taxes Collected for Other Governments	
10. Transfers into reserve funds	
a.	\$
b.	\$
c.	\$
11. Contingency Fund	\$ 4,993.33
TOTAL EXPENDITURES	\$ 499,333.00
<u>BALANCE</u>	\$ 0.00

**CHAWATHIL FIRST NATION
ANNUAL RATES LAW, 2010**

[Effective July 31, 2010]

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, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Chawathil First Nation has enacted the *Chawathil First Nation Property Taxation By-law (2004)*, and the *Chawathil First Nation Property Assessment By-law (2004)*, respecting taxation for local purposes on reserve, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Chawathil First Nation Annual Rates Law, 2010*.

2. In this Law:

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

“Assessment Law” means the *Chawathil First Nation Property Assessment By-law (2004)*;

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

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Chawathil First Nation Property Taxation By-law (2004)*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board 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.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

7. This Law 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.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of July, 2010, at Hope, B.C.

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

[Ruth E. Peters]

Chief Ruth E. Peters

[Deanna John]

Vice-Chief Deanna John

[Shane John]

Councillor Shane A. John

[Rose Peters]

Councillor Rosemarie E. Peters

[Tim Peters]

Councillor Timothy O. Peters

[Bobbi E. Peters]

Councillor Bobbi E. Peters

[Peter John]

Councillor Peter D. John

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER THOUSAND
<u>British Columbia</u>	
Class 1 - Residential	
Class 2 - Utilities	67.3180
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	24.8400
Class 7 - Forest Land	
Class 8 - Recreational Property/Non-Profit Organization	
Class 9 - Farm	
Class 10 - Railway Right of Way	38.438198

**CHEMAINUS FIRST NATION
ANNUAL EXPENDITURE LAW, 2010**

[Effective May 21, 2010]

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, including laws authorizing the expenditure of local revenues;

B. The Council of the Chemainus First Nation has enacted the *Chemainus First Nation Property Assessment Law, 2010* and the *Chemainus First Nation Property Taxation Law, 2010*, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

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

1. This Law may be cited as the *Chemainus First Nation Annual Expenditure Law, 2010*.

2. In this Law:

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

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Chemainus First Nation Property Assessment Law, 2010*;

“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;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Chemainus First Nation Property Taxation Law, 2010*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2010, and ending March 31, 2011, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 10 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

11. 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.

12. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 11 day of May, 2010, at Ladysmith, in the Province of British Columbia.

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

[John Elliott]

Chief John Elliott

[Terry Sampson]

Councillor Terry Sampson

[Kevin Frenchy]

Councillor Kevin Frenchy

Councillor Dean Harris Sr.

Councillor Timothy Harris

[Edward Seymour Sr.]

Councillor Edward Seymour Sr.

[Herb Seymour]

Councillor Herb Seymour

[John Vincent]

Councillor John Vincent

[Harvey Seymour Sr.]

Councillor Harvey Seymour Sr.

[Peter Seymour]

Councillor Peter Seymour Jr.

[Charlotte Elliott]

Councillor Charlotte Elliott

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$26,342.79
TOTAL REVENUES	\$26,342.79

EXPENDITURES

1. General Government Expenditures	
a. General Administrative	\$ 9080.00
2. Protection Services	
a. Firefighting	\$ 1500.00
3. Transportation	
a. Snow and Ice Removal	\$ 500.00
4. Community Development	
a. Economic Development Program	\$12,911.79
5. Environment Health Services	
a. Water Purification and Supply	\$ 1300.00
6. Other Services	
a. Other Service – Landfill Provision	\$ 751.00
7. Contingency Amounts	\$ 300.00
TOTAL EXPENDITURES	\$26,342.79
<u>BALANCE</u>	\$ 0.00

Note: The Chemainus First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

District of North Cowichan: Fire Protection and Water Supply	\$ 450.00
Cowichan Valley Regional District: Fire Protection and Landfill Provision	\$1,000.00
Diamond Improvement District: Water Supply	\$ 50.00

**CHEMAINUS FIRST NATION
ANNUAL RATES LAW, 2010**

[Effective May 21, 2010]

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, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Chemainus First Nation has enacted the *Chemainus First Nation Property Assessment Law, 2010* and the *Chemainus First Nation Property Taxation Law, 2010*, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Chemainus First Nation Annual Rates Law, 2010*.

2. In this Law:

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

“Assessment Law” means the *Chemainus First Nation Property Assessment Law, 2010*;

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

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Chemainus First Nation Property Taxation Law, 2010*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board 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.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

8. 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.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 11 day of May, 2010, at Ladysmith, in the Province of British Columbia.

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

[John Elliott]

Chief John Elliott

[Terry Sampson]

Councillor Terry Sampson

[Kevin Frenchy]

Councillor Kevin Frenchy

Councillor Dean Harris Sr.

Councillor Timothy Harris

[Edward Seymour Sr.]

Councillor Edward Seymour Sr.

[Harvey Seymour Sr.]

Councillor Harvey Seymour Sr.

[Herb Seymour]

Councillor Herb Seymour

[Peter Seymour]

Councillor Peter Seymour Jr.

[John Vincent]

Councillor John Vincent

[Charlotte Elliott]

Councillor Charlotte Elliott

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	6.4831
Class 2 - Utilities	31.0000
Class 4 - Major Industry	24.6356
Class 5 - Light Industry	23.4050
Class 6 - Business and Other	18.6064
Class 7 - Forest Land	9.9839
Class 8 - Recreational Property/Non-Profit Organization	8.2983
Class 9 - Farm	9.2059

**KAMLOOPS INDIAN BAND
ANNUAL EXPENDITURE LAW, 2010**

[Effective June 16, 2010]

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, including laws authorizing the expenditure of local revenues;

B. The Council of the Kamloops Indian Band has enacted the *Kamloops Indian Band Property Assessment Law 2008*, and the *Kamloops Indian Band Property Taxation Law, 2008* respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

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

1. This Law may be cited as the *Kamloops Indian Band Annual Expenditure Law, 2010*.

2. In this Law:

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

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Kamloops Indian Band Property Assessment Law, 2008*;

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

“First Nation” means the Kamloops Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Kamloops Indian Band Property Taxation Law, 2008*.

3. The First Nation's annual budget for the fiscal year beginning April 1, 2010 and ending March 31, 2011 is attached as Schedules A-D to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

11. 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.

12. The Schedules attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 14 day of June, 2010, at Kamloops, in the Province of British Columbia.

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

[C. Leonard]

Chief Shane Gottfriedson (Acting Chief)

[Fred Seymour]

Councillor Fred Seymour

Councillor Connie Leonard

[Dolan Paul]

Councillor George Casimir

Councillor Dolan Paul

[Evelyn Camille]

Councillor Jeanette Jules

Councillor Evelyn Camille

[Rosanne Casimir]

Councillor Rosanne Casimir

SCHEDULE A

Budget Summary

REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	\$5,052,726
b.	Taxation for the Provision of Services	
i.		\$0
c.	Business Activity Taxes	
i.		\$0
2.	Development Cost Charges Revenues	
i.		\$0
3.	Proceeds from borrowing	
i.		\$0
4.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$0
5.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$0
6.	Reserve fund revenues	
i.		\$0
	TOTAL REVENUES	\$5,052,726

EXPENDITURES

District 1 (Schedule B)	\$3,162,195	
District 2 (Schedule C)	\$ 158,056	
District 3 (Schedule D)	\$1,732,475	
	TOTAL EXPENDITURES	\$5,052,726
	BALANCE	\$0

SCHEDULE B – EXPENDITURES**DISTRICT 1****(KIB GENERAL)**

1. General Government Expenditures	1,233,461
a. Executive and Legislative	0
b. General Administrative	257,042
c. Other General Government	976,419
2. Protection Services	233,264
a. Policing	0
b. Firefighting	230,964
c. Regulatory Measures	0
d. Other Protective Services	2,300
3. Transportation	0
a. Roads and Streets	0
b. Snow and Ice Removal	0
c. Parking	0
d. Public Transit	0
e. Other Transportation	0
4. Recreation and Cultural Services	227,192
a. Recreation	125,427
b. Culture	84,265
c. Other Recreation and Culture	17,500
5. Community Development	985,654
a. Education	134,356
b. Housing	568,664
c. Planning and Zoning	0
d. Community Planning	0
e. Economic Development Program	282,634
f. Heritage Protection	0
g. Agricultural Development	0
h. Urban Renewal	0
i. Beautification	0
j. Land Rehabilitation	0
k. Tourism	0
l. Other Regional Planning and Development	0
6. Environment Health Services	0
a. Water Purification and Supply	0
b. Sewage Collection and Disposal	0
c. Garbage Waste Collection and Disposal	0
d. Other Environmental Services	0

7. Fiscal Services	47,415
a. Interest Payments to the First Nations Finance Authority	0
b. Debt Payments to the First Nations Finance Authority	0
c. Other Payments to the First Nations Finance Authority	0
d. Other Interest Payments	0
e. Other Debt Charges	0
f. Other Fiscal Services (BCAA)	47,415
g. Debenture Payments	0
8. Other Services	203,257
a. Health	0
b. Social Programs and Assistance	203,257
c. Trade and Industry	0
d. Other Service	0
9. Taxes Collected for Other Governments	0
10. Grants:	\$115,670
a. Home owner grant equivalents	115,670
b. Other	0
11. Contingency Amount	28,972
12. Service Agreements	87,310
TOTAL	3,162,195

SCHEDULE C – EXPENDITURES**DISTRICT 2**

(Paul Lake)

1. General Government Expenditures	\$83,659
a. Executive and Legislative	0
b. General Administrative	\$15,806
c. Other General Government	\$67,853
2. Protection Services	0
a. Policing	0
b. Firefighting	0
c. Regulatory Measures	0
d. Other Protective Services	0
3. Transportation	0
a. Roads and Streets	0
b. Snow and Ice Removal	0
c. Parking	0
d. Public Transit	0
e. Other Transportation	0
4. Recreation and Cultural Services	0
a. Recreation	0
b. Culture	0
c. Other Recreation and Culture	0
5. Community Development	0
a. Education	0
b. Housing	0
c. Planning and Zoning	0
d. Community Planning	0
e. Economic Development Program	0
f. Heritage Protection	0
g. Agricultural Development	0
h. Urban Renewal	0
i. Beautification	0
j. Land Rehabilitation	0
k. Tourism	0
l. Other Regional Planning and Development	0
6. Environment Health Services	0
a. Water Purification and Supply	0
b. Sewage Collection and Disposal	0
c. Garbage Waste Collection and Disposal	0
d. Other Environmental Services	0

7. Fiscal Services		1,400
a. Interest Payments to the First Nations Finance Authority	0	
b. Debt Payments to the First Nations Finance Authority	0	
c. Other Payments to the First Nations Finance Authority	0	
d. Other Interest Payments	0	
e. Other Debt Charges	0	
f. Other Fiscal Services (BCAA)	\$1,400	
g. Debenture Payments	0	
8. Other Services		0
a. Health	0	
b. Social Programs and Assistance	0	
c. Trade and Industry	0	
d. Other Service	0	
9. Taxes Collected for Other Governments		0
10. Grants:		\$39,688
a. Home owner grant equivalents	\$37,400	
b. Early payment rebates	\$ 2,288	
11. Contingency Amount		\$1,581
12. Service Agreements		\$31,728
TOTAL		\$158,056

SCHEDULE D – EXPENDITURES**DISTRICT 3**

(Sun Rivers)

1. General Government Expenditures	\$643,842
a. Executive and Legislative	0
b. General Administrative	\$168,100
c. Other General Government	\$475,742
2. Protection Services	\$186,300
a. Policing	0
b. Firefighting	\$186,300
c. Regulatory Measures	0
d. Other Protective Services	0
3. Transportation	0
a. Roads and Streets	0
b. Snow and Ice Removal	0
c. Parking	0
d. Public Transit	0
e. Other Transportation	0
4. Recreation and Cultural Services	\$146,633
a. Recreation	0
b. Culture	0
c. Other Recreation and Culture (CSF)	\$146,633
5. Community Development	0
a. Education	0
b. Housing	0
c. Planning and Zoning	0
d. Community Planning	0
e. Economic Development Program	0
f. Heritage Protection	0
g. Agricultural Development	0
h. Urban Renewal	0
i. Beautification	0
j. Land Rehabilitation	0
k. Tourism	0
l. Other Regional Planning and Development	0
6. Environment Health Services	40,100
a. Water Purification and Supply	0
b. Sewage Collection and Disposal	0
c. Garbage Waste Collection and Disposal	\$5,000
d. Other Environmental Services (D&M)	\$35,100

7. Fiscal Services		\$15,015
a. Interest Payments to the First Nations Finance Authority	0	
b. Debt Payments to the First Nations Finance Authority	0	
c. Other Payments to the First Nations Finance Authority	0	
d. Other Interest Payments	0	
e. Other Debt Charges	0	
f. Other Fiscal Services (BCAA)	\$15,015	
g. Debenture Payments	0	
8. Other Services		0
a. Health	0	
b. Social Programs and Assistance	0	
c. Trade and Industry	0	
d. Other Service	0	
9. Taxes Collected for Other Governments		0
10. Grants:		\$254,708
a. Home owner grant equivalents	\$211,116	
b. Early Payment Rebate	\$43,592	
11. Contingency Amount		\$17,325
12. Service Agreements		\$428,552
TOTAL		\$1,732,475

**KAMLOOPS INDIAN BAND
ANNUAL RATES LAW, 2010**

[Effective June 16, 2010]

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, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Kamloops Indian Band has enacted the *Kamloops Indian Band Property Assessment Law, 2008* and the *Kamloops Indian Band Property Taxation Law, 2008* respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Kamloops Indian Band Annual Rates Law, 2010*.

2. In this Law:

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

“Assessment Law” means the *Kamloops Indian Band Property Assessment Law, 2008*;

“First Nation” means the Kamloops Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Kamloops Indian Band Property Taxation Law, 2008*.

3. Further to subsection 11(2) of the Taxation Law, the reserve is divided for the 2010 taxation year into three districts for the purpose of setting tax rates, namely

- a) District 1, being all of the reserve not within Districts 2 and 3;
- b) District 2, being all lands within Parcel GK Plan 59451 CLSR and all lands within Lot 154 Plan 79591 CLSR;
- c) District 3, being all lands within Lot 152 Plan 78619 CLSR.

4. Taxes levied pursuant to the Taxation Law for the taxation year 2010 shall be determined by imposing the rates set out in the Schedules A – C upon the assessed value of all taxable property in each property class in each of the three districts.

5. Notwithstanding section 4, where the amount of the tax levied on taxable property in a taxation year is less than three hundred and fifty dollars (\$350.00), the taxable property shall be taxed at three hundred and fifty dollars (\$350.00) for the taxation year.

6. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board 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.

7. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

9. 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.

10. The Schedules attached to this Law form part of and are an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 14 day of June, 2010, at Kamloops, in the Province of British Columbia.

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

<div>[C. Leonard]</div> <div>Chief Shane Gottfriedson (Acting Chief)</div>	
<div>[Fred Seymour]</div> <div>Councillor Fred Seymour</div>	<div>Councillor Connie Leonard</div>
<div>Councillor George Casimir</div>	<div>[Dolan Paul]</div> <div>Councillor Dolan Paul</div>
<div>Councillor Jeanette Jules</div>	<div>[Evelyn Camille]</div> <div>Councillor Evelyn Camille</div>
<div>[Rosanne Casimir]</div> <div>Councillor Rosanne Casimir</div>	

SCHEDULE A

DISTRICT 1

(KIB General)

PROPERTY CLASS	RATE PER \$1,000 Assessed Value
Class 1 - Residential	8.0404
Class 2 - Utilities	30.2336
Class 4 - Major Industry	0
Class 5 - Light Industry	23.2825
Class 6 - Business and Other	21.9337
Class 7 - Forest Land	0
Class 8 - Recreational Property/Non-Profit Organization	9.659
Class 9 - Farm	0

SCHEDULE B
DISTRICT 2
(Paul Lake)

PROPERTY CLASS	RATE PER \$1,000 Assessed Value
Class 1 - Residential	7.0736
Class 2 - Utilities	0
Class 4 - Major Industry	0
Class 5 - Light Industry	0
Class 6 - Business and Other	0
Class 7 - Forest Land	0
Class 8 - Recreational Property/Non-Profit Organization	0
Class 9 - Farm	0

SCHEDULE C

DISTRICT 3

(Sun Rivers)

PROPERTY CLASS	RATE PER \$1,000 Assessed Value
Class 1 - Residential	7.4262
Class 2 - Utilities	0
Class 4 - Major Industry	0
Class 5 - Light Industry	0
Class 6 - Business and Other	24.814
Class 7 - Forest Land	0
Class 8 - Recreational Property/Non-Profit Organization	14.062
Class 9 - Farm	0

**KAMLOOPS INDIAN BAND
PROPERTY TAXATION AMENDMENT LAW, 2010**

[Effective March 16, 2010]

WHEREAS:

A. The Council of the Kamloops Indian Band enacted the *Kamloops Indian Band Property Taxation Law, 2008*; and

B. Certain provisions in the *Kamloops Indian Band Property Taxation Law, 2008* need to be amended to correct errors, ensure consistency with actual practice, and promote administrative efficiency;

NOW THEREFORE the Council of the Kamloops Indian Band at a duly convened meeting enacts as follows:

1. This Law may be cited as the *Kamloops Indian Band Property Taxation Amendment Law, 2010*.

2. In this Law:

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

“Taxation Law” means the *Kamloops Indian Band Property Taxation Law, 2008*.

3. Subsection 12(1) of the Taxation Law is repealed and replaced with the following:

“12(1) Taxes are due and payable on August 2 in the taxation year in which they are levied.”

4. Subsection 14(6) of the Taxation Law is repealed.

5. Section 18 of the Taxation Law is repealed.

6. Section 19 of the Taxation Law is repealed and replaced with the following:

“19. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and enter the receipt number on the applicable account.”

7. This Law comes into force and effect on the later of March 15, 2010 and the day after it is approved by the First Nations Tax Commission further to the Act.

THIS LAW IS HEREBY DULY ENACTED by the Council of the Kamloops Indian Band on the 2nd day of March 2010, at Kamloops, in the Province of British Columbia.

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

Chief Shane Gottfriedson

[Evelyn Camille]

Councillor Evelyn Camille

[Rosanne Casimir]

Councillor Rosanne Casimir

[Connie Leonard]

Councillor Connie Leonard

[Fred Seymour]

Councillor Fred Seymour

[George Casimir]

Councillor George Casimir

[Jeanette Jules]

Councillor Jeanette Jules

[Dolan Paul]

Councillor Dolan Paul

**KAMLOOPS INDIAN BAND
PROPERTY TAXATION AMENDMENT LAW NO. 2, 2010**

[Effective May 25, 2010]

WHEREAS:

A. The Council of the Kamloops Indian Band enacted the *Kamloops Indian Band Property Taxation Law, 2008*; and

B. Certain provisions in the *Kamloops Indian Band Property Taxation Law, 2008* need to be amended to ensure consistency with actual practice, and promote administrative efficiency; and

C. There are compelling reasons to provide for more than one tax district in the reserve in order to reflect variable levels of access to service in some areas of the reserve as well as contractual arrangements with major developers regarding the provisions of services and the level of taxation in some areas of the reserve;

NOW THEREFORE the Council of the Kamloops Indian Band at a duly convened meeting enacts as follows:

1. This Law may be cited as the *Kamloops Indian Band Property Taxation Amendment Law No. 2, 2010*.

2. In this Law:

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

“Taxation Law” means the *Kamloops Indian Band Property Taxation Law, 2008*.

3. Subsection 11(2) of the Taxation Law is repealed and replaced with the following:

“(2) A law setting the rate of tax may:

- (a) establish different tax rates for each property class, and
- (b) divide the reserve into districts in the reserve and vary tax rates from district to district.”

4. This Law comes into force and effect on the later of May 25th, 2010 and the day after it is approved by the First Nations Tax Commission further to the Act.

THIS LAW IS HEREBY DULY ENACTED by the Council of the Kamloops Indian Band on the 18th day of May 2010, at Kamloops, in the Province of British Columbia.

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

<div>[Shane Gottfriedson]</div> <div>Chief Shane Gottfriedson</div>	
<div>[Evelyn Camille]</div> <div>Councillor Evelyn Camille</div>	<div>[George Casimir]</div> <div>Councillor George Casimir</div>
<div>[Rosanne Casimir]</div> <div>Councillor Rosanne Casimir</div>	<div>[Jeanette Jules]</div> <div>Councillor Jeanette Jules</div>
<div>[Connie Leonard]</div> <div>Councillor Connie Leonard</div>	<div>[Dolan Paul]</div> <div>Councillor Dolan Paul</div>
<div>[Fred Seymour]</div> <div>Councillor Fred Seymour</div>	

**KWAW KWAW APILT FIRST NATION
ANNUAL EXPENDITURE LAW, 2010**

[Effective May 29, 2010]

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, including laws authorizing the expenditure of local revenues;

B. The Council of the Kwap Kwap Apilt First Nation has enacted the *Kwap Kwap Apilt First Nation Property Assessment By-law Amendment 1-1995* and the *Kwap Kwap Apilt First Nation Property Taxation By-law Amendment 1-1995*, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

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

1. This Law may be cited as the *Kwap Kwap Apilt First Nation Annual Expenditure Law, 2010*.

2. In this Law:

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

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Kwap Kwap Apilt First Nation Property Assessment By-law Amendment 1-1995*;

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

“First Nation” means the Kwap Kwap Apilt First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Kwaw Kwaw Apilt First Nation Property Taxation By-law Amendment 1-1995*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2010 and ending March 31, 2011, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

11. 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.

12. The Schedule attached to this Law forms part of and is an integral part of this Law.

13. This Law comes into force and effect on the later of May 21, 2010 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25st day of May, 2010, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

[Betty Henry]

Chief Betty Henry

[Gilbert Joe]

Councillor Gilbert Joe

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
Property Tax	\$232,532.
4. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$0
5. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$0
TOTAL REVENUES	\$232,532

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	\$ 33,000.
c. Other General Government	\$ 30,000.
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Other Recreation and Culture	
5. Community Development	
a. Education	
b. Housing	

c.	Planning and Zoning	
d.	Community Planning	
e.	Economic Development Program	
f.	Heritage Protection	
g.	Agricultural Development	
6.	Environment Health Services	
a.	Water Purification and Supply	\$ 2,500.
b.	Sewage Collection and Disposal	
c.	Garbage Waste Collection and Disposal	
d.	Other Environmental Services	
7.	Fiscal Services	
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	
a.	Health	
b.	Social Programs and Assistance	
c.	BCAA Levy	\$ 1,985
d.	Other Services	\$ 87,121
9.	Taxes Collected for Other Governments	
10.	Grants:	
a.	Home owner grant equivalents:	\$ 73,000
11.	Contingency Amounts	\$ 4,926.
	TOTAL EXPENDITURES	\$232,532
	<u>BALANCE</u>	\$0

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

- A) City of Chilliwack \$87,121.

**KWAW KWAW APILT FIRST NATION
ANNUAL RATES LAW, 2010**

[Effective May 29, 2010]

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, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Kwaw Kwaw Apilt First Nation has enacted the *Kwaw Kwaw Apilt First Nation Property Taxation By-law Amendment 1-1995* and the *Kwaw Kwaw Apilt First Nation Property Assessment By-law Amendment 1-1995*, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Kwaw Kwaw Apilt First Nation Annual Rates Law, 2010*.

2. In this Law:

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

“Assessment Law” means the *Kwaw Kwaw Apilt First Nation Property Assessment By-law Amendment 1-1995*;

“First Nation” means the Kwaw Kwaw Apilt First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Kwaw Kwaw Apilt First Nation Property Taxation By-law Amendment 1-1995*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board 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.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

7. This Law 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.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the later of May 21rd 2010 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25st day of May 2010, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

[Betty Henry]

Chief Betty Henry

[Gilbert Joe]

Councillor Gilbert Joe

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER One thousand dollars (\$1,000.)
<u>British Columbia</u>	
Class 1 - Residential	7.54926
Class 2 - Utilities	59.01595
Class 5 - Light Industry	17.46700

**LEQ'Á:MEL FIRST NATION
ANNUAL EXPENDITURE LAW, 2010**

[Effective June 5, 2010]

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, including laws authorizing the expenditure of local revenues;

B. The Council of the Leq'á:mel First Nation has enacted *Leq'á:mel First Nation Property Taxation Law, 2009* and the *Leq'á:mel First Nation Assessment Law, 2009*, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Leq'á:mel First Nation duly enacts as follows:

1. This Law may be cited as the *Leq'á:mel First Nation Annual Expenditure Law, 2010*.

2. In this Law:

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

“annual budget” means the budget, attached as a Schedule A to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Leq'á:mel First Nation Property Assessment Law, 2009*;

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

“First Nation” means the Leq'á:mel First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Leq’á:mel First Nation Property Taxation Law, 2009*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2010, and ending March 31, 2011, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

11. 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.

12. Schedule A attached to this Law forms part of and is an integral part of this Law.

13. This Law comes into force and effect on the later of May 25, 2010 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of May, 2010, at Deroche, in the Province of British Columbia.

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

[Alice Thompson]

Chief Alice Thompson

[Darrel McKamey]

Councillor Darrel McKamey

[Peter McDonald]

Councillor Peter McDonald

[Debbie Kelly]

Councillor Debbie Kelly

Councillor Mike Kelly

[Lawrence deVos]

Councillor Lawrence deVos

[Barbara Blanchard]

Councillor Barbara Blanchard

SCHEDULE A
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
Property Tax	\$124,027.
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$27,000.
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$0
TOTAL REVENUES	\$151,027.

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	\$35,000.
c. Other General Government	\$
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Other Recreation and Culture	
5. Community Development	
a. Education	
b. Housing	
c. Planning and Zoning	
d. Community Planning	

e.	Economic Development Program	
f.	Heritage Protection	
g.	Agricultural Development	
h.	Urban Renewal	
i.	Beautification	
j.	Land Rehabilitation	
k.	Tourism	
6.	Environment Health Services	
a.	Water Purification and Supply	
b.	Sewage Collection and Disposal	
c.	Garbage Waste Collection and Disposal	\$26,294.
7.	Fiscal Services	
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	\$0
8.	Other Services	
a.	Health	
b.	Social Programs and Assistance	
c.	BC Assessment Services	\$2,500.
d.	Other Service	\$28,124
9.	Taxes Collected for Other Governments	\$0
10.	Grants:	
a.	Home owner grant equivalents:	\$51,715.
11.	Contingency Amounts	\$7,394.
	TOTAL EXPENDITURES	\$151,027.
	<u>BALANCE</u>	<u>\$0</u>

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

1) Fraser Valley Regional District	\$19,699.
2) Nicomen Island Improvement District	\$8,425.

**LEQ'Á:MEL FIRST NATION
ANNUAL RATES LAW, 2010**

[Effective June 5, 2010]

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, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Leq'á:mel First Nation has enacted the *Leq'á:mel First Nation Property Taxation Law, 2009* and the *Leq'á:mel First Nation Assessment Law, 2009*, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Leq'á:mel First Nation duly enacts as follows:

1. This Law may be cited as the *Leq'á:mel First Nation Annual Rates Law, 2010*.

2. In this Law:

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

“Assessment Law” means the *Leq'á:mel First Nation Property Assessment Law, 2009*;

“First Nation” means the Leq'á:mel First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Leq'á:mel First Nation Property Taxation Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 shall be determined by imposing the rates set out in the Schedule A upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board 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.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

8. 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.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the later of May 25, 2010 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of May, 2010, at Deroche, in the Province of British Columbia.

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

<div>[Alice Thompson]</div> <div>Chief Alice Thompson</div>	
<div>[Darrel McKamey]</div> <div>Councillor Darrel McKamey</div>	<div>[Peter McDonald]</div> <div>Councillor Peter McDonald</div>
<div>[Debbie Kelly]</div> <div>Councillor Debbie Kelly</div>	<div></div> <div>Councillor Mike Kelly</div>
<div>[Lawrence deVos]</div> <div>Councillor Lawrence deVos</div>	<div>[Barbara Blanchard]</div> <div>Councillor Barbara Blanchard</div>

SCHEDULE A

TAX RATES

PROPERTY CLASS	RATE PER one thousand dollars (\$1,000.)
<u>British Columbia</u>	
Class 1 - Residential	4.7558
Class 2 - Utilities	25.9558
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	
Class 8 - Recreational Property/Non-Profit Organization	
Class 9 - Farm	9.3623
Class 10a - Railway ROW	19.4600

**LOWER KOOTENAY INDIAN BAND
ANNUAL EXPENDITURE LAW, 2010**

[Effective July 6, 2010]

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, including laws authorizing the expenditure of local revenues;

B. The Council of the Lower Kootenay Indian Band has enacted the *Lower Kootenay Indian Band Property Assessment Law, 2008* and the *Lower Kootenay Indian Band Property Taxation Law, 2008*, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

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

1. This Law may be cited as the *Lower Kootenay Indian Band Annual Expenditure Law, 2010*.

2. In this Law:

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

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Lower Kootenay Indian Band Property Assessment Law, 2008*;

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

“First Nation” means the Lower Kootenay Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Lower Kootenay Indian Band Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2010 and ending March 31, 2011 is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

11. 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.

12. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 15th day of June, 2010, at Creston, in the Province of British Columbia.

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

[Chris Luke Sr.]

Chief Chris Luke Sr.

[Carol Louie]

Councillor Carol Louie

[Mary Basil]

Councillor Mary Basil

Councillor Sandra Luke

SCHEDULE**LOWER KOOTENAY INDIAN BAND
2010 ANNUAL EXPENDITURE BUDGET****Revenues:**

Property Tax levies for the current fiscal year	\$49,298.00
Penalties and interest	<u>1,200.00</u>
Total Revenues	<u>\$50,498.00</u>

Expenditures:

1. General Government Expenditures	
a. General Administrative	\$27,928.00
2. Protection Services	
a. Fire protection	\$7,500.00
3. Community Development	
a. Land Rehabilitation	\$5,000.00
4. Recreation and Cultural Services	
a. Recreation	\$2,000.00
5. Transportation and Communications	
a. Roads and streets	\$5,000.00

Grants:

Homeowner Grant Equivalents	\$570.00
Contingency Fund	<u>\$2,500.00</u>
Total Expenditures	<u>\$50,498.00</u>
Balance:	<u>\$0</u>

**LOWER KOOTENAY INDIAN BAND
ANNUAL RATES LAW, 2010**

[Effective July 6, 2010]

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, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Lower Kootenay Indian Band has enacted the *Lower Kootenay Indian Band Property Assessment Law, 2008* and the *Lower Kootenay Indian Band Property Taxation Law, 2008*, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Lower Kootenay Indian Band Annual Rates Law, 2010*.

2. In this Law:

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

“Assessment Law” means the *Lower Kootenay Indian Band Property Assessment Law, 2008*;

“First Nation” means the Lower Kootenay Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Lower Kootenay Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board 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.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

8. 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.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 15th day of June, 2010, at Creston, in the Province of British Columbia.

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

[Chris Luke Sr.]

Chief Chris Luke Sr.

[Carol Louie]

Councillor Carol Louie

Councillor Sandra Luke

[Mary Basil]

Councillor Mary Basil

SCHEDULE I**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 - Residential	8.98
Class 2 - Utilities	52.96
Class 5 - Light Industry	10.50
Class 6 - Business and Other	7.30
Class 9 - Farm	16.88

**LOWER NICOLA INDIAN BAND
ANNUAL EXPENDITURE LAW, 2010**

[Effective July 31, 2010]

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, including laws authorizing the expenditure of local revenues;

B. The Council of the Lower Nicola Band has enacted the *Lower Nicola Indian Band Property Assessment Law, 2009*; the *Lower Nicola Indian Band Property Taxation Law, 2009*; and the *Lower Nicola Indian Band Property Taxation Law Amending Law, 2009*, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

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

1. This Law may be cited as the *Lower Nicola Indian Band Annual Expenditure Law, 2010*.

2. In this Law:

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

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Lower Nicola Indian Band Property Assessment Law, 2009*;

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

“First Nation” means the Lower Nicola Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Lower Nicola Indian Band Property Taxation Law, 2009*, as amended by the *Lower Nicola Indian Band Property Taxation Law Amending Law, 2009*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2010, and ending March 31, 2011, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. Those amounts as are indicated in the annual budget must be credited to the Land Management and Capital Development reserve fund.

6. This Law authorizes the expenditure from the Land Management and Capital Development reserve fund as indicated in the annual budget, for the purposes of developing water services for a proposed industrial park.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Expenditures of local revenues must be made only in accordance with the annual budget.

9. Notwithstanding section 6 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

10. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

12. 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.

13. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [29] day of [June] , 20 [10] , at Merritt, in the Province of British Columbia.

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

<div>[Don Moses]</div> <div>Don Moses, Chief</div>	
<div>[Lucinda Seward]</div> <div>Lucinda Seward, Councillor</div>	<div>[Connie Joe]</div> <div>Connie Joe, Councillor</div>
<div>Joanne Lafferty, Councillor</div>	<div>Harold Joe, Councillor</div>
<div>[Molly Toodlican]</div> <div>Molly Toodlican, Councillor</div>	<div>[Aaron Sam]</div> <div>Aaron Sam, Councillor</div>

SCHEDULE

ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$1,262,488
4. Accumulated Surplus (Deficit) - Local revenues carried over from the previous fiscal year	(\$5,649)
6. Reserve fund revenues	
i. Land Management and Capital Development	\$245,500
TOTAL REVENUES	\$1,502,339

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	\$160,000
c. Other General Government	\$150,000
2. Protection Services	
a. Policing	
b. Firefighting	\$56,150
c. Regulatory Measures	
d. Other Protective Services	\$3,500
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	\$145,192
4. Recreation and Cultural Services	
a. Recreation	\$45,000
b. Culture	
c. Other Recreation and Culture	
5. Community Development	
a. Education	\$5,500
b. Housing	\$23,000

c. Planning and Zoning	\$73,500
d. Community Planning	\$60,000
e. Economic Development Program	
f. Heritage Protection	
g. Agricultural Development	
h. Urban Renewal	
i. Beautification	
j. Land Rehabilitation	
k. Tourism	
l. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	\$245,500
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	\$32,558
d. Other Environmental Services	\$18,750
7. Fiscal Services	
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	\$212,642
f. Other Fiscal Services	\$8,800
g. Debenture Payments	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Trade and Industry	
d. Other Service	\$65,000
11. Contingency Amounts	\$45,747
12. Transfers into reserve funds	
Land Management and Capital Development	\$151,500
TOTAL EXPENDITURES	\$1,502,339
<u>BALANCE</u>	\$0

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

Thompson-Nicola Regional District (Waste)	\$18,750
City of Merritt (Fire Suppression)	\$3,500
Howard Swakum (Garbage Collection)	\$32,558

Note: This Budget includes one attached Appendix.

APPENDIX A

Reserve Fund Balances

Land Management and Capital Development reserve fund	
Beginning balance as of April 1, 2010:	\$313,000
Transfers out	
i. to local revenue account:	\$245,500
Transfers in	
i. from local revenue account:	\$151,500
Ending balance as of March 31, 2011:	\$219,000

**LOWER NICOLA INDIAN BAND
ANNUAL RATES LAW, 2010**

[Effective July 31, 2010]

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, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Lower Nicola Band has enacted the *Lower Nicola Indian Band Property Assessment Law, 2009*; the *Lower Nicola Indian Band Property Taxation Law, 2009*; and the *Lower Nicola Indian Band Property Taxation Law Amending Law, 2009*, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Lower Nicola Indian Band Annual Rates Law, 2010*.

2. In this Law:

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

“Assessment Law” means the *Lower Nicola Indian Band Property Assessment Law, 2009*;

“First Nation” means the Lower Nicola Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Lower Nicola Indian Band Property Taxation Law, 2009*, as amended by the *Lower Nicola Indian Band Property Taxation Law Amending Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board 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.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

7. This Law 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.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [29] day of [June] , 20 [10] , at Merritt, in the Province of British Columbia.

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

[Don Moses]
Don Moses, Chief

[Lucinda Seward]
Lucinda Seward, Councillor

[Connie Joe]
Connie Joe, Councillor

Joanne Lafferty, Councillor

Harold Joe, Councillor

[Molly Toodlican]
Molly Toodlican, Councillor

[Aaron Sam]
Aaron Sam, Councillor

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1000
Class 1 - Residential	13.49540
Class 2 - Utilities	72.69132
Class 4 - Major Industry	58.74930
Class 5 - Light Industry	38.15989
Class 6 - Business and Other	30.42649
Class 7 - Forest Land	7.08176
Class 8 - Recreational Property/Non-Profit Organization	14.15558
Class 9 - Farm	21.80647

**MATSQUI FIRST NATION
ANNUAL EXPENDITURE LAW, 2010**

[Effective July 31, 2010]

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, including laws authorizing the expenditure of local revenues;

B. The Council of the Matsqui First Nation has enacted *Matsqui First Nation Property Assessment By-Law Amendment 1-1995* and the *Matsqui First Nation Property Taxation By-law Amendment 1-1995* which laws have been deemed to be property taxation Rates and Expenditure laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

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

1. This Law may be cited as the *Matsqui First Nation Annual Expenditure Law, 2010*.

2. In this Law:

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

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Matsqui First Nation property Assessment By-law Amendment 1-1995*;

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

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

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Matsqui First Nation Property Taxation By-law Amendment 1-1995*.

3. The First Nation's annual budget for the fiscal year beginning April 1, 2010, and ending March 31, 2011, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

11. 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.

12. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 13 day of July, 2010, at Matsqui, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

[Alice McKay]

Chief Alice Mckay

[Louis Julian]

Councillor Louis Julian

[Brenda Morgan]

Councillor Brenda Morgan

SCHEDULE
ANNUAL BUDGET

REVENUES

1.	Local revenues for current fiscal year	
a.	Property Tax	\$336,939.00
2.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$0.00
3.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$0.00
6.	Reserve fund revenues	
	TOTAL REVENUES	\$336,939.00

EXPENDITURES

1.	General Government Expenditures	\$41,650.00
a.	Executive and Legislative	\$14,200.00
b.	General Administrative	\$5,000.00
c.	Tax Appeals	\$7,450.00
d.	Legislative	\$15,000.00
2.	Protection Services	\$64,435.00
a.	Policing	\$46,029.00
b.	Firefighting	\$18,406.00
c.	Regulatory Measures	
d.	Other Protective Services	
3.	Transportation	\$29,356.00
a.	Roads and Streets	\$24,658.00
b.	Snow and Ice Removal	
c.	Parking	
d.	Public Transit	
e.	Other: Storm Water	\$4,698.00
4.	Recreation and Cultural Services	\$67,739.00
a.	Recreation / MFN Parks	\$50,000.00
b.	Parks	\$4,877.00
c.	Other Recreation and Culture	\$12,862.00

5. Community Development		\$24,866.00
a. Library	\$2,877.00	
b. Housing		
c. Planning and Zoning	\$15,000.00	
d. Community Planning	\$6,989.00	
e. Economic Development Program		
f. Heritage Protection		
g. Agricultural Development		
h. Urban Renewal		
i. Beautification		
j. Land Rehabilitation		
k. Tourism		
l. Other Regional Planning and Development		
6. Environment Health Services		\$14,790.00
a. Water Purification and Supply	\$8,641.00	
b. Sewage Collection and Disposal	\$6,149.00	
c. Garbage Waste Collection and Disposal		
d. Other Environmental Services		
7. Fiscal Services		
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		
a. Township of Langley service agreements		
b. City of Abbotsford		
9. Taxes Collected for Other Governments		
10. Grants:		\$87,112.71
a. Home owner grant equivalents:	\$87,112.71	

11. Contingency Amounts	\$6,990.29
TOTAL EXPENDITURES	\$336,939.00
<u>BALANCE</u>	\$0

The Matsqui First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the Matsqui First Nation under each agreement during the budget period:

- (i) Abbotsford \$49,536.00
- (ii) Langley \$74,340.00

**MATSQUI FIRST NATION
ANNUAL RATES LAW, 2010**

[Effective July 31, 2010]

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, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Matsqui First Nation has enacted the *Matsqui First Nation Property Assessment By-law Amendment 1-1995* dated December 11, 1995 and the *Matsqui First Nation Property Taxation By-law Amendment 1-1995* dated December 11, 1995, which laws have been deemed to be property taxation *Rates and Expenditure laws* made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Matsqui First Nation Annual Rates Law, 2010*.

2. In this Law:

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

“Assessment Law” means the *Matsqui First Nation Property Assessment By-law Amendment 1-1995*;

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

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Matsqui First Nation Property Taxation By-law Amendment 1-1995*.

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 of Assessed Value
Class 1 - Residential	7.92000
Class 2 - Utilities	56.07000
Class 4 - Major Industry	00.00000
Class 5 - Light Industry	23.77000
Class 6 - Business and Other	00.00000
Class 7 - Forest Land	00.00000
Class 8 - Recreational Property/Non-Profit Organization	00.00000
Class 9 - Farm	00.00000
Class 10 - CPR Land & Track	36.88975

**NESKONLITH INDIAN BAND
ANNUAL EXPENDITURE LAW, 2010**

[Effective July 6, 2010]

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, including laws authorizing the expenditure of local revenues;

B. The Council of the Neskonlith Indian Band has enacted *Neskonlith Indian Band Property Assessment By-law*, dated September 30, 1992 and the *Neskonlith Indian Band Property Taxation By-law*, dated September 30, 1992, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

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

1. This Law may be cited as the *Neskonlith Indian Band Annual Expenditure Law, 2010*.

2. In this Law:

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

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Neskonlith Indian Band Property Assessment By-law*, dated September 30, 1992;

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

“First Nation” means the Neskonlith Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Neskonlith Indian Band Property Taxation By-law*, dated September 30, 1992.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2010, and ending March 31, 2011, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

11. 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.

12. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [15] day of [June], 2010, at Chase, in the Province of British Columbia.

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

[Judy Wilson]

Chief Judy Wilson

[Tracy Holloway]

Councillor Tracy Holloway

Councillor Joan Manuel

[Neski Manuel]
Councillor Neski Manuel

Councillor Tammy Thomas

[Randy Narcisse]
Councillor Randy Narcisse

[Frank-Rock Deneault]
Councillor Frank-Rock Deneault

SCHEDULE
ANNUAL BUDGET

REVENUES

- | | |
|--|----------|
| 1. Local revenues for current fiscal year: | |
| a. Property Tax | \$56,165 |
| 2. Accumulated Surplus - Local revenues carried over from the previous fiscal year | \$0 |
| 3. Accumulated Deficit - Local revenues carried over from the previous fiscal year | \$0 |

TOTAL REVENUES	\$56,165
-----------------------	-----------------

EXPENDITURES

- | | |
|------------------------------------|----------|
| 1. General Government Expenditures | |
| a. Executive and Legislative | \$15,000 |
| b. General Administrative | \$20,000 |
| c. Other General Government | \$15,880 |
| 2. Contingency Amounts | \$5,285 |

TOTAL EXPENDITURES	\$56,165
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<u>BALANCE</u>	\$0
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**NESKONLITH INDIAN BAND
ANNUAL RATES LAW, 2010**

[Effective July 6, 2010]

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, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Neskonlith Indian Band has enacted *Neskonlith Indian Band Property Assessment By-law*, dated September 30, 1992 and the *Neskonlith Indian Band Property Taxation By-law*, dated September 30, 1992, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Neskonlith Indian Band Annual Rates Law, 2010*.

2. In this Law:

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

“Assessment Law” means the *Neskonlith Indian Band Property Assessment By-law*, dated September 30, 1992;

“First Nation” means the Neskonlith Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Neskonlith Indian Band Property Taxation By-law*, dated September 30, 1992.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board 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.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

7. This Law 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.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [15] day of [June], 2010, at Chase, in the Province of British Columbia.

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

[Judy Wilson]
Chief Judy Wilson

[Tracy Holloway]
Councillor Tracy Holloway

[Neski Manuel]
Councillor Neski Manuel

Councillor Tammy Thomas

Councillor Joan Manuel

[Randy Narcisse]
Councillor Randy Narcisse

[Frank-Rock Deneault]
Councillor Frank-Rock Deneault

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER	RATE PER
	\$1000 Assessed	\$1000 Assessed
	Value	Value
	IR #1/IR #2	IR#3
Class 1 - Residential	7.9006	8.7269
Class 2 - Utilities	61.3788	49.7718
Class 4 - Major Industry	18.0138	62.1367
Class 5 - Light Industry	7.9330	25.8219
Class 6 - Business and Other	20.8044	24.3459
Class 7 - Forest Land		
Class 8 - Recreational Property/Non-Profit Organization	13.4294	7.5507
Class 9 - Farm	18.9511	19.2524
Class 10 - Railway (regulated)	19.4560	30.4761

**OSOYOOS INDIAN BAND
ANNUAL EXPENDITURE LAW, 2010**

[Effective June 5, 2010]

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, including laws authorizing the expenditure of local revenues;

B. The Council of the Osoyoos Indian Band has enacted *Osoyoos Indian Band Property Taxation Law, 2009*, as amended by *Amendment No. 1 to Osoyoos Indian Band Property Taxation Law, 2009* and *Osoyoos Indian Band Property Assessment Law, 2009*, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

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

1. This Law may be cited as the *Osoyoos Indian Band Annual Expenditure Law, 2010*.

2. In this Law:

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

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Osoyoos Indian Band Property Assessment Law, 2009*;

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

“First Nation” means the Osoyoos Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Osoyoos Indian Band Property Taxation Law, 2009*, as amended by *Amendment No. 1 to Osoyoos Indian Band Property Taxation Law, 2009*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2010, and ending March 31, 2011, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 77 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

11. 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.

12. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [31] day of [May], 2010, at Oliver, in the Province of British Columbia.

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

[Clarence Louie]

Chief Clarence Louie

[Anthony Baptiste]

Councillor Anthony Baptiste

[Veronica McGinnis]

Councillor Veronica McGinnis

[Charlotte Stringam]

Councillor Charlotte Stringam

[Theresa Gabriel]

Councillor Theresa Gabriel

SCHEDULE 1
ANNUAL BUDGET

REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	\$1,377,899
b.	Taxation for the Provision of Services	
i.	Interest and Penalties	\$ 6,500
c.	Business Activity Taxes	
i.	\$	
ii.	\$	
2.	Development Cost Charges Revenues	
i.	\$	
ii.	\$	
3.	Proceeds from borrowing	
i.	\$	
ii.	\$	
4.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$
5.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$
6.	Reserve fund revenues	
i.	\$	
ii.	\$	
iii.	\$	

TOTAL REVENUES	\$1,384,399
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EXPENDITURES

1.	General Government Expenditures	
a.	Executive and Legislative	\$ 187,986
b.	General Administrative	\$ 234,091
c.	Other General Government	\$ 25,001
2.	Protection Services	
a.	Policing	
b.	Firefighting	

c.	Regulatory Measures	
d.	Other Protective Services	\$ 185,000
3.	Transportation	
a.	Roads and Streets	\$ 25,000
b.	Snow and Ice Removal	\$ 10,000
c.	Parking	
d.	Public Transit	
e.	Other Transportation	
4.	Recreation and Cultural Services	
a.	Recreation	\$ 76,733
b.	Culture	\$ 107,500
c.	Other Recreation and Culture	\$ 69,000
5.	Community Development	
a.	Education	\$ 50,000
b.	Housing	
c.	Planning and Zoning	
d.	Community Planning	
e.	Economic Development Program	
f.	Heritage Protection	
g.	Agricultural Development	
h.	Urban Renewal	
i.	Beautification	\$ 80,663
j.	Land Rehabilitation	
k.	Tourism	
l.	Other Regional Planning and Development	
6.	Environment Health Services	
a.	Water Purification and Supply	\$ 175,000
b.	Sewage Collection and Disposal	\$ 20,000
c.	Garbage Waste Collection and Disposal	
d.	Other Environmental Services	
7.	Fiscal Services	
a.	Interest Payments to the First Nations Finance Authority	

<ul style="list-style-type: none"> 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	
<ul style="list-style-type: none"> a. Health b. Social Programs and Assistance c. Trade and Industry d. Other Service 	\$ 50,000
9. Taxes Collected for Other Governments – Comprehensive Service Agreement	
10. Grants:	
<ul style="list-style-type: none"> a. Home owner grant equivalents: b. Other grants: <ul style="list-style-type: none"> i. \$ ii. \$ iii. \$ 	\$ 74,087
11. Contingency Amounts	\$ 14,338
12. Transfers into reserve funds	
TOTAL EXPENDITURES	\$1,384,399
BALANCE	\$ 0
Municipal Service Agreements	
<ul style="list-style-type: none"> Oliver Municipal Agreement (water, sewer, fire protection) Osoyoos Municipal Agreement (water sewer, fire protection) 	

**OSOYOOS INDIAN BAND
ANNUAL RATES LAW, 2010**

[Effective June 5, 2010]

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, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Osoyoos Indian Band has enacted *Osoyoos Indian Band Property Taxation Law, 2009*, as amended by *Amendment No. 1 to Osoyoos Indian Band Property Taxation Law, 2009* and *Osoyoos Indian Band Property Assessment Law, 2009* respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Osoyoos Indian Band Annual Rates Law, 2010*.

2. In this Law:

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

“Assessment Law” means the *Osoyoos Indian Band Property Assessment Law, 2009*;

“First Nation” means the Osoyoos Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Osoyoos Indian Band Property Taxation Law, 2009*, as amended by *Amendment No. 1 to Osoyoos Indian Band Property Taxation Law, 2009*.

3. Pursuant to section 11(2) of the Taxation Law, two taxation districts, known as Taxation District No. 1 and Taxation District No. 2, were established.

4. Taxes levied pursuant to the Taxation Law for the taxation year 2010 shall be determined by:

- a. imposing the rates set out in Schedule A upon the assessed value of all taxable property in each property class within Taxation District No. 1; and
- b. imposing the rates set out in Schedule B upon the assessed value of all taxable property in each property class within Taxation District No. 2.

5. Notwithstanding section 4, where the amount of the tax levied on taxable property in a taxation year is less than two hundred dollars (\$200.00), the taxable property shall be taxed at two hundred dollars (\$200.00) for the taxation year.

6. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board 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.

7. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

9. 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.

10. The Schedules attached to this Law forms part of and are an integral part of this Law.

11. This Law comes into force and effect on the later of May 30, 2010 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [31] day of [May], 2010, at Oliver, in the Province of British Columbia.

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

[Clarence Louie]

Chief Clarence Louie

[Anthony Baptiste]

Councillor Anthony Baptiste

[Veronica McGinnis]

Councillor Veronica McGinnis

[Charlotte Stringam]

Councillor Charlotte Stringam

[Theresa Gabriel]

Councillor Theresa Gabriel

SCHEDULE A**TAX RATES FOR TAXATION DISTRICT #1**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 - Residential	6.1363
Class 2 - Utilities	33.8592
Class 5 - Light Industry	17.7931
Class 6 - Business and Other	16.6362
Class 8 - Recreational Property/Non-Profit Organization	7.1613
Class 9 - Farm	10.4613

SCHEDULE B

TAX RATES FOR TAXATION DISTRICT #2

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 - Residential	5.1246
Class 2 - Utilities	23.9464
Class 5 - Light Industry	11.9704
Class 6 - Business and Other	11.5278
Class 8 - Recreational Property/Non-Profit Organization	6.1496
Class 9 - Farm	9.4496

**POPKUM FIRST NATION
ANNUAL EXPENDITURE LAW, 2010**

[Effective July 31, 2010]

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, including laws authorizing the expenditure of local revenues;

B. The Council of the Popkum First Nation has enacted the *Popkum First Nation Property Assessment By-law*, and the *Popkum First Nation Property Taxation By-law*, which by-laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

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

1. This Law may be cited as the *Popkum First Nation Annual Expenditure Law, 2010*.

2. In this Law:

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

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Popkum First Nation Property Assessment By-law*;

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

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

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Popkum First Nation Property Taxation By-law*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2010, and ending March 31, 2011, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

6. Expenditures of local revenues must be made only in accordance with the annual budget.

7. Notwithstanding section 6 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

10. 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.

11. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [27th] day of July, 2010, at [Chilliwack] , in the Province of British Columbia.

A quorum of Council consists of one (1) member of Council.

[James Murphy]

Chief James Murphy

SCHEDULE
ANNUAL BUDGET

REVENUES

- | | |
|--|--------------------|
| 1. Local revenues for current fiscal year: | |
| a. Property Tax | \$26,748.89 |
| 2. Accumulated Surplus - Local revenues carried over from the previous fiscal year | \$ 0 |

TOTAL REVENUES	\$26,748.89
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EXPENDITURES

- | | |
|-----------------------------------|--------------------|
| 1 General Government Expenditures | |
| a. Executive and Legislative | \$12,037.00 |
| b. General Administrative | \$12,037.00 |
| c. Other General Government | |
| 2. Contingency Amounts | <u>\$ 2,674.89</u> |

TOTAL EXPENDITURES	<u>\$26,748.89</u>
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<u>BALANCE</u>	\$0
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The Popkum First Nation has no service agreements.

**POPKUM FIRST NATION
ANNUAL RATES LAW, 2010**

[Effective July 31, 2010]

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, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Popkum First Nation has enacted the *Popkum First Nation Property Assessment By-law*, and the *Popkum First Nation Property Taxation By-law*, which by-laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Popkum First Nation Annual Rates Law, 2010*.

2. In this Law:

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

“Assessment Law” means the *Popkum First Nation Property Assessment By-law*;

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

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Popkum First Nation Property Taxation By-law*,

3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board 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.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

8. 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.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [27th] day of July, 2010, at [Chilliwack] , in the Province of British Columbia.

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

[James Murphy]
Chief James Murphy

SCHEDULE
TAX RATES

PROPERTY CLASS	Rate per thousand dollars of assessed value
Class 1 - Residential	0.0
Class 2 - Utilities	27.4633
Class 4 - Major Industry	0.0
Class 5 - Light Industry	0.0
Class 6 - Business and Other	15.7015
Class 7 - Forest Land	0.0
Class 8 - Recreational Property/Non-Profit Organization	0.0
Class 9 - Farm	9.7938

**SEABIRD ISLAND INDIAN BAND
ANNUAL EXPENDITURE LAW, 2010**

[Effective July 13, 2010]

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, including laws authorizing the expenditure of local revenues;

B. The Council of the Seabird Island Indian Band has enacted the *Seabird Island Indian Band Property Taxation By-law* and the *Seabird Island Indian Band Property Assessment By-law*, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws,

NOW THEREFORE the Council of the Seabird Island Indian Band, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Seabird Island Indian Band Annual Expenditure Law, 2010*.

2. In this Law:

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

“annual budget” means the budget, attached as Schedule I to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Seabird Island Indian Band Property Assessment By-law*

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

“First Nation” means the Seabird Island Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by a First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Seabird Island Indian Band Property Taxation By-law*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2010 and ending March 31, 2011 is attached as Schedule I to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in Schedule I.

6. Expenditures of local revenues must be made only in accordance with the annual budget.

7. Notwithstanding section 6 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

10. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board 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.

11. 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.

12. The schedules attached to this Law form part of and are integral to this Law.

13. This Law comes into force and effect on the later of June 30, 2010 and the day it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24 day of June, 2010, at Agassiz, in the Province of British Columbia.

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

<div>[Clem Seymour]</div> <div>Chief Clem Seymour</div>	
<div>[Art Andrew]</div> <div>Councillor Art Andrew</div>	<div>[James Harris]</div> <div>Councillor James Harris</div>
<div>[Carol Hope]</div> <div>Councillor Carol Hope</div>	<div></div> <div>Councillor Dianna Kay</div>
<div>[Richard Louie]</div> <div>Councillor Richard Louie</div>	<div></div> <div>Councillor Marcie Peters</div>
<div>[Margaret Pettis]</div> <div>Councillor Margaret Pettis</div>	<div></div> <div>Councillor Hahzinak (Zena) Schultz</div>

SCHEDULE

ANNUAL BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$830 228	
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$ 0	
TOTAL REVENUES		\$830 228

EXPENDITURES

1. General Government Expenditures		
a. Executive and Legislative	N/A	
b. General Administrative	66 418.24	
c. General Government	299 206.00	
d. Assessment and Board of Review	25 300.00	
2. Protection Services		
a. Fire Protection	49 949.00	
b. Flood Protection	N/A	
3. Community Development		
a. Public Works	7 141.52	
b. Community Events	138 427.00	
c. Community Wellness	67 156.83	
4. Health Services		
a. Youth	65 039.41	
b. Child & Family	24 619.00	
c. Cultural Learning Centre	78 669.00	
9. Taxes Collected for Other Governments		
Grants:		
Home owner grant equivalents:	N/A	
Not-for-profit corporations:	N/A	
Other Expenditures:		
Municipal Service Agreements	N/A	
Amounts payable to the First Nations Finance Authority:	N/A	

Contingency Amounts:	8 302.00	
Reserve Funds:	N/A	
Payments into Reserve Funds:	N/A	
Expenditures from Reserve Funds:	N/A	
TOTAL EXPENDITURES		\$830 228
BALANCE		\$ 0

**SEABIRD ISLAND FIRST NATION
ANNUAL RATES LAW, 2010**

[Effective July 13, 2010]

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, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Seabird Island First Nation has enacted the *Seabird Island First Nation Property Taxation By-law* and the *Seabird Island First Nation Property Assessment By-law*, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Seabird Island First Nation Annual Rates Law, 2010*.

2. In this Law:

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

“Assessment Law” means the *Seabird Island First Nation Property Assessment By-law*;

“First Nation” means the Seabird Island First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Seabird Island First Nation Property Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class, except for the class of farm, category 8, where the rate levied will be per acre held.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

6. Notwithstanding any other provisions of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board 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.

7. 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.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the later of June 30, 2010 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24th day of June, 2010, at Agassiz, in the Province of British Columbia.

A quorum of Council consists of Five (5) members of Council.

[Clem Seymour]

Chief Clem Seymour

[Art Andrew]

Councillor Art Andrew

[James Harris]

Councillor James Harris

[Carol Hope]

Councillor Carol Hope

Councillor Dianna Kay

[Richard Louie]

Councillor Richard Louie

Councillor Marcie Peters

[Margaret Pettis]

Councillor Margaret Pettis

Councillor Hahzinak (Zena) Schultz

SCHEDULE “A”
Seabird Island Indian Band
Prescribed Tax Rates
For the Taxation Year 2010

Class of Property	Tax Rate
1) Residential	6.5418
2) Utilities	74.8179
3) Major Industry	21.9443
4) Light Industry	21.6382
5) Business	18.4226
6) Managed Forest	11.9007
7) Recreation /nonprofit	9.7653
8) Farm (per acre, contractually required)	20.00
9) Prescribed Railway Right-of-Way (1)	
Land	42.73140
Improvements	62.66256

**SHUSWAP INDIAN BAND
ANNUAL EXPENDITURE LAW, 2010**

[Effective May 29, 2010]

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, including laws authorizing the expenditure of local revenues;

B. The Council of the Shuswap Indian Band has enacted the *Shuswap Indian Band Property Assessment Law, 2008* and the *Shuswap Indian Band Property Taxation Law, 2008*, respecting taxation for local purposes on reserve;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Shuswap Indian Band, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Shuswap Indian Band Annual Expenditure Law, 2010*.

2. In this Law:

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

“annual budget” means the budget, attached as Schedule I to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Shuswap Indian Band Property Assessment Law, 2008*;

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

“First Nation” means the Shuswap Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by a First Nation under a property taxation law;

“property taxation law” means a First Nation law enacted under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Shuswap Indian Band Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2010 and ending March 31, 2011, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. Those amounts as are indicated in the annual budget must be credited to the capital infrastructure replacement and capital infrastructure improvement reserve funds as indicated.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Expenditures of local revenues must be made only in accordance with the annual budget.

9. Notwithstanding section 8 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

10. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

12. 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.

13. The schedules attached to this Law form part of and are an integral part of this Law.

14. This Law comes into force and effect on the later of May 28th, 2010 and 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 [25] day of [May], 20 [10].

A quorum of Council consists of (2) members of Council.

[Paul Sam]
Chief, Paul Sam

[Alice Sam]
Councillor, Alice Sam

Councillor, Diane Cote

SCHEDULE I

ANNUAL BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$ 581,514.00
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$ 0
TOTAL REVENUES	\$ 581,514.00

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative-Wages,Travel,ect.	153,000.00
c. Other General Government-BC Assess.	6,880.00
2. Protection Services	
a. Policing	
b. Firefighting	8,000.00
c. Regulatory Measures	3,500.00
d. Other Protective Services	
3. Transportation	
a. Roads and Streets-Street Lighting	13,500.00
b. Snow and Ice Removal	14,500.00
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	3,658.00
b. Culture	9,000.00
c. Other Recreation and Culture	9,000.00
5. Community Development	
a. Education	
b. Housing	
c. Planning and Zoning	42,500.00
d. Community Planning	15,000.00

e. Economic Development Program	
f. Heritage Protection	8,100.00
g. Agricultural Development	7,500.00
h. Urban Renewal	
i. Beautification	
j. Land Rehabilitation	
k. Tourism Development	
l. Tourism Information	
m. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	6,500.00
d. Other Environmental Services	
7. Fiscal Services	
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-CPRail	39,000.00
f. Other Fiscal Services	
g. Debenture Payments	
8. Other Services	
a. Health	6,820.00
b. Social Programs and Assistance	4,500.00
c. Agriculture	
d. Tourism	
e. Trade and Industry	
f. Other Service-CC Honorarium	41,500.00
Grants:	
Home owner grant equivalents:	24,705.00
Not-for-profit corporations:	

Other Expenditures:

Municipal Service Agreements-RDEK	54,500.00
Legal	51,700.00
Contingency Funds (10%)	58,151.00
TOTAL EXPENDITURES	\$ 581,514.00
BALANCE	

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:
Regional District East Kootenay: \$54,500.00

APPENDIX A**Reserve Fund Balances****1. Capital Infrastructure Replacement**

Beginning balance as of April 1, 2010: \$0

Transfers out

i. to local revenue account: (2009) \$27,900.00

ii. to _____ reserve fund: \$0

Transfers in

i. from local revenue account: (2009) \$27,900.00

ii. from _____ reserve fund: \$0

Ending balance as of March 31, 2011: \$0

2. Capital Infrastructure Improvement

Beginning balance as of April 1, 2010: \$0

Transfers out

i. to local revenue account: (2009) \$27,900.00

ii. to _____ reserve fund: \$0

Transfers in

i. from local revenue account: (2009) \$27,900.00

ii. from _____ reserve fund: \$0

Ending balance as of March 31, 2011: \$0

**SHUSWAP INDIAN BAND
ANNUAL RATES LAW, 2010**

[Effective May 29, 2010]

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, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Shuswap Indian Band has enacted the *Shuswap Indian Band Property Assessment Law, 2008* and the *Shuswap Indian Band Property Taxation Law, 2008*, respecting taxation for local purposes on reserve;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Shuswap Indian Band, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Shuswap Indian Band Annual Rates Law, 2010*.

2. In this Law:

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

“Assessment Law” means the *Shuswap Indian Band Property Assessment Law, 2008*;

“First Nation” means the Shuswap Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Shuswap Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board 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.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

8. 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.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the later of May 28th, 2010 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [25] day of [May], 20 [10], at [Shuswap Reserve], in the Province of [Invermere].

A quorum of Council consists of (2) members of Council.

[Paul Sam]
Chief Paul Sam

[Alice Sam]
Councillor Alice Sam

Councillor Diane Cote

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	6.3259
Class 2 - Utilities	29.3266
Class 5 - Light Industry	18.4380
Class 6 - Business and Other	13.4257
Class 8 - Recreational Property/Non-Profit Organization	10.3187

SHXWHÁ:Y VILLAGE
ANNUAL EXPENDITURE LAW, 2010-02

[Effective June 16, 2010]

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, including laws authorizing the expenditure of local revenues;

B. The Council of the Shxwhá:y Village has enacted *Shxwhá:y Village Property Assessment and Taxation* \ on June 24, 2004, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Shxwhá:y Village duly enacts as follows:

1. This Law may be cited as the *Shxwhá:y Village Annual Expenditure Law, 2010*.

2. In this Law:

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

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Shxwhá:y Village Property Assessment and Taxation By-law* on June 24, 2004;

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

“First Nation” means the Shxwhá:y Village, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Shxwhá:y Village Property Assessment and Taxation By-law* on June 24, 2004.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2010, and ending March 31, 2011, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

6. Expenditures of local revenues must be made only in accordance with the annual budget.

7. Notwithstanding section 6 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

10. 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.

11. The Schedule attached to this Law forms part of and is an integral part of this Law.

12. This Law comes into force and effect on the later of June 08, 2010 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 08 day of June, 2010, at Shxwhá:y Village Band Hall, in the Province of British Columbia.

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

[William Rabang]

Chief William Rabang

[Donna Cailing]

Councillor Donna Cailing

[Tina Rabang]

Councillor Tina Rabang

Councillor Anthony Aure

Councillor Daniel Rapada

<div>SCHEDULE</div> <div>ANNUAL BUDGET</div>	
REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax	\$19,520
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$
TOTAL REVENUES	\$19,520
EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	2,000
2. Community Development	
a. Education	
b. Housing	
c. Planning and Zoning	
d. Community Planning	
e. Economic Development Program	10,000
f. Heritage Protection	
g. Agricultural Development	
h. Urban Renewal	
i. Beautification	2,000
j. Land Rehabilitation	
k. Tourism	
l. Other Regional Planning and Development	
3. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	5,020
d. Other Environmental Services	
11. Contingency Amounts	500
TOTAL EXPENDITURES	\$19,520
BALANCE	\$0

**SHXWHÁ:Y VILLAGE
ANNUAL RATES LAW, 2010-01**

[Effective June 16, 2010]

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, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Shxwhá:y Village has enacted the *Shxwhá:y Village Property Assessment and Taxation By-law* on June 24, 2004, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Shxwhá:y Village duly enacts as follows:

1. This Law may be cited as the *Shxwhá:y Village Annual Rates Law, 2010*.
2. In this Law:

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

“Assessment Law” means the *Shxwhá:y Village Property Assessment and Taxation By-law* on June 24, 2004;

“First Nation” means the Shxwhá:y Village, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Shxwhá:y Village Property Assessment and Taxation By-law* on June 24, 2004.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board 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.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

7. This Law 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.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the later of June 08, 2010 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 08 day of June, 2010, at Shxwhá:y Village Band Hall, in the Province of British Columbia.

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

[William Rabang]

Chief William Rabang

[Donna Cailing]

Councillor Donna Cailing

[Tina Rabang]

Councillor Tina Rabang

Councillor Anthony Aure

Councillor Daniel Rapada

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	7.4570
Class 2 - Utilities	57.0000
Class 4 - Major Industry	0.0000
Class 5 - Light Industry	18.6508
Class 6 - Business and Other	17.5539
Class 7 - Forest Land	18.3812
Class 8 - Recreational Property/Non-Profit Organization	7.2433
Class 9 - Farm	21.9364

**SHXW'ŌWHÁMEL FIRST NATION
ANNUAL EXPENDITURE LAW, 2010**

[Effective July 31, 2010]

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, including laws authorizing the expenditure of local revenues;

B. The Council of the Shxw'ōwhámel First Nation has enacted the *Shxw'ōwhámel Property Assessment By-law* dated October 2, 2003 and the *Shxw'ōwhámel Property Taxation By-law* dated October 2, 2003 made under s.83 *Indian Act*, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

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

1. This Law may be cited as the *Shxw'ōwhámel First Nation Annual Expenditure Law, 2010*.

2. In this Law:

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

“Annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Shxw'ōwhámel Property Assessment By-law* dated October 2, 2003;

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

“First Nation” means the Shxw'ōwhámel First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“Local revenues” means money raised by the First Nation under a property taxation law;

“Property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“Taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Shxw'ōwhámél Property Taxation By-law* dated October 2, 2003.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2010, and ending March 31, 2011, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

11. 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.

12. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [17th] day of [June], 2010, at Shxw'ōwhámél First Nation, in the Province of British Columbia.

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

[Clara Paul]
Siya:m Council [Clara Paul]

[Lenora Fraser]
Siya:m Council [Lenora Fraser]

[Dean Jones]
Siya:m Council [Dean Jones]

[Shawna Peters]
Siya:m Council [Shawna Peters]

SCHEDULE
ANNUAL BUDGET

REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	\$59,746.86
2.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$0
3.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$0
	TOTAL REVENUES	\$59,746.86

EXPENDITURES

1.	General Government Expenditures	\$9500.96
a.	Executive and Legislative	\$4,500.00
b.	General Administrative	\$3,500.96
c.	Tax Appeals	\$1,500.00
2.	Protection Services	\$4748.00
a.	Policing	
b.	Firefighting	
c.	Regulatory Measures	
d.	Other Protective Services	
3.	Recreation and Cultural Services	\$20,000.00
a.	Recreation	\$10,000.00
b.	Elders Program	\$2,500.00
c.	Other Recreation and Culture	\$7500.00
4.	Community Development	\$15,500.00
a.	Community Enhancement	\$7,750.00
b.	Community Maintenance Program	\$7,550.00
c.	Planning and Zoning	
d.	Community Planning	
e.	Economic Development Program	\$2500.00
f.	Heritage Protection	
g.	Agricultural Development	
h.	Urban Renewal	

i. Beautification		
j. Land Rehabilitation		
k. Tourism		
l. Other Regional Planning and Development		
5. Other Services		\$3997.90
a. Health	\$3997.90	
b. Social Programs and Assistance		
c. Trade and Industry		
d. Other Service		
6. Taxes Collected for Other Governments		\$1,500.00
a. BC Assessment	\$1,500.00	
7. Contingency Amounts		\$2000.00
TOTAL EXPENDITURES		\$59,746.86
<u>BALANCE</u>		<u>\$0</u>

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

Fire Fighting services	\$ 4748.00/year
21 homes @ \$188/each and \$400/each @ non-residential/commercial x 2	

**SHXW'ŌWHÁMEL FIRST NATION
ANNUAL RATES LAW, 2010**

[Effective July 31, 2010]

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, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Shxw'ōwhámel First Nation has enacted the *Shxw'ōwhámel Property Assessment By-law* dated October 2, 2003 and the *Shxw'ōwhámel Property Taxation By-law* dated October 2, 2003 made under s.83 *Indian Act*, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Shxw'ōwhámel First Nation Annual Rates Law, 2010*.

2. In this Law:

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

“Assessment Law” means the *Shxw'ōwhámel Property Assessment By-law* dated October 2, 2003;

“First Nation” means the Shxw'ōwhámel First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Shxw'ōwhámel Property Taxation By-law* dated October 2, 2003.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board 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.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

7. This Law 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.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [17th] day of [June] 2010, at Hope, in the Province of British Columbia.

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

[Clara Paul]

Siya:m Council [Clara Paul]

[Lenora Fraser]

Siya:m Council [Lenora Fraser]

[Dean Jones]

Siya:m Council [Dean Jones]

[Brenda Peters]

Siya:m Council [Brenda Peters]

SCHEDULE**TAX RATES**

OHAMIL IR NO. 1 PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	00.0000
Class 2 - Utilities	60.462178
Class 4 - Major Industry	00.0000
Class 5 - Light Industry	32.867431
Class 6 - Business and Other	22.187268
Class 7 - Forest Land	00.0000
Class 8 - Recreational Property/Non-Profit Organization	00.0000
Class 9 - Farm	16.978766
WAHLEACH ISLAND IR NO. 2 PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	00.0000
Class 2 - Utilities	74.8179
Class 4 - Major Industry	00.0000
Class 5 - Light Industry	21.6382
Class 6 - Business and Other	00.0000
Class 7 - Forest Land	00.0000
Class 8 - Recreational Property/Non-Profit Organization	00.0000
Class 9 - Farm	20.7788
KUTHLALTH IR NO. 3 PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	00.0000
Class 2 - Utilities	60.462178
Class 4 - Major Industry	00.0000
Class 5 - Light Industry	32.867431
Class 6 - Business and Other	00.0000
Class 7 - Forest Land	00.0000
Class 8 - Recreational Property/Non-Profit Organization	0.0000
Class 9 - Farm	16.978766

**SKAWAHLOOK FIRST NATION
ANNUAL EXPENDITURE LAW, 2010**

[Effective July 13, 2010]

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, including laws authorizing the expenditure of local revenues;

B. The Council of the Skawahlook First Nation has enacted the *Skawahlook First Nation Property Taxation By-law* passed by the Council on October 12, 2004, and the *Skawahlook First Nation Property Assessment By-law* passed by the Council on October 12, 2004, and both by-laws were approved by the Minister of Indian Affairs and Northern Development on December 20, 2004, which by-laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

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

1. This Law may be cited as the *Skawahlook First Nation Annual Expenditure Law, 2010*.

2. In this Law:

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

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Skawahlook First Nation Property Assessment By-law*;

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

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

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Skawahlook First Nation Property Taxation By-law*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2010, and ending March 31, 2011, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

11. 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.

12. The Schedule attached to this Law forms part of and is an integral part of this Law.

13. This Law comes into force and effect on the later of June 10, 2010 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [23] day of [June], 2010, at Skawahlook First Nation, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

[Maureen Chapman]

Chief Maureen Chapman

[Debra Schneider]

Councillor Debra Schneider

SCHEDULE
ANNUAL BUDGET

REVENUES

- | | | |
|----|---|-----------|
| 1. | Local revenues for current fiscal year: | |
| a. | Property Tax | \$164,765 |
| 2. | Accumulated Surplus - Local revenues carried over from the previous fiscal year | \$ 0 |
| 3. | Accumulated Deficit - Local revenues carried over from the previous fiscal year | \$ 0 |

TOTAL REVENUES		\$164,765
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EXPENDITURES

- | | | |
|----|--|-----------|
| 1. | General Government Expenditures | |
| a. | General Administrative | \$19,000 |
| b. | Other General Government | \$128,265 |
| 2. | Transportation and Communications | |
| a. | Snow and Ice Removal | \$1,500 |
| 3. | Environment Health Services | |
| a. | Garbage, waste collection and disposal | \$3,000 |
| 4. | Contingency Amounts | \$13,000 |

TOTAL EXPENDITURES		\$164,765
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<u>BALANCE</u>		\$0
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**SKAWAHLLOOK FIRST NATION
ANNUAL RATES LAW, 2010**

[Effective July 13, 2010]

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, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Skawahlook First Nation has enacted the *Skawahlook First Nation Property Taxation By-law* passed by the Council on October 12, 2004, and the *Skawahlook First Nation Property Assessment By-law* passed by the Council on October 12, 2004, and both by-laws were approved by the Minister of Indian Affairs and Northern Development on December 20, 2004, which by-laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Skawahlook First Nation Annual Rates Law, 2010*.

2. In this Law:

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

“Assessment Law” means the *Skawahlook First Nation Property Assessment By-law*;

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

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Skawahlook First Nation Property Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board 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.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

7. This Law 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.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the later of June 10, 2010 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [23] day of [June], 2010, at Skawahlook First Nation, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

[Maureen Chapman]

Chief Maureen Chapman

[Debra Schneider]

Councillor Debra Schneider

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 TOTAL ASSESSED VALUE
Class 1 - Residential	6.5418
Class 2 - Utilities	74.8179
Class 3 - Supportive Housing	N/A
Class 4 - Major Industry	N/A
Class 5 - Light Industry	N/A
Class 6 - Business and Other	N/A
Class 7 - Forest Land	N/A
Class 8 - Recreational Property/Non-Profit Organization	N/A
Class 9 - Farm	N/A

**SKEETCHESTN INDIAN BAND
ANNUAL EXPENDITURE LAW, 2010**

[Effective May 28, 2010]

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, including laws authorizing the expenditure of local revenues;

B. The Council of the Skeetchestn Indian Band has enacted the *Skeetchestn Indian Band Property Assessment Law, 2008* and the *Skeetchestn Indian Band Property Taxation Law, 2008*, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

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

1. This Law may be cited as the *Skeetchestn Indian Band Annual Expenditure Law, 2010*.

2. In this Law:

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

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Skeetchestn Indian Band Property Assessment Law, 2008*;

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

“First Nation” means the Skeetchestn Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Skeetchestn Indian Band Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the fiscal year beginning January 1, and ending December 31, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. Those amounts as are indicated in the annual budget must be credited to the Skeetchestn Capital Sinking Fund and the Skeetchestn Program Stabilization Fund.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Expenditures of local revenues must be made only in accordance with the annual budget.

9. Notwithstanding section 10 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

10. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

12. 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.

13. The Schedule attached to this Law forms part of and is an integral part of this Law.

14. This Law comes into force and effect on the later of May 28, 2010 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 17 day of May 2010, at Savona, in the Province of British Columbia.

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

[Rick Deneault]

Chief Rick Deneault

[Gordon Deneault Sr]

Councillor Gordon Deneault

Councillor Darrel Draney

[Candice Simon]

Councillor Candice Simon

[Edward Jules]

Councillor Edward Jules

SCHEDULE

ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$511,574
b. Taxation for the Provision of Services	\$0.00
c. Business Activity Taxes	\$0.00
2. Development Cost Charges Revenues	\$0.00
3. Proceeds from borrowing	\$0.00
4. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$0.00
5. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$0.00
6. Reserve fund revenues	
i. Skeetchestn Capital Sinking Fund	\$0.00
ii. Skeetchestn Program Stabilization Fund	\$0.00
TOTAL REVENUES	\$511,574

EXPENDITURES

1. General Government Expenditures	\$150,054
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	
2. Protection Services	\$32,000
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	\$45,000
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	

4.	Recreation and Cultural Services	\$0.00
	a. Recreation	
	b. Culture	
	c. Other Recreation and Culture	
5.	Community Development	\$100,706
	a. Education	
	b. Housing	
	c. Planning and Zoning	
	d. Community Planning	
	e. Economic Development Program	
	f. Heritage Protection	
	g. Agricultural Development	
	h. Urban Renewal	
	i. Beautification	
	j. Land Rehabilitation	
	k. Tourism	
	l. Other Regional Planning and Development	
6.	Environment Health Services	\$66,000
	a. Water Purification and Supply	
	b. Sewage Collection and Disposal	
	c. Garbage Waste Collection and Disposal	
	d. Other Environmental Services	
7.	Fiscal Services	\$48,674
	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	\$20,000
	a. Health	

b. Social Programs and Assistance	
c. Trade and Industry	
d. Other Service	
9. Taxes Collected for Other Governments	\$0.00
10. Grants:	
a. Home owner grant equivalents:	\$0.00
b. Other grants:	\$0.00
11. Contingency Amounts	\$5,115
12. Transfers into reserve funds	
a. Skeetchestn Capital Sinking Fund	\$20,000
b. Skeetchestn Program Stabilization Fund	\$20,000
TOTAL EXPENDITURES	\$511,574
<u>BALANCE</u>	<u>\$0.00</u>

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

Street Lighting	\$4,025
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APPENDIX A

Reserve Fund Balances

1. Skeetchestn Capital Sinking Fund	
Beginning balance as of January 1, 2010:	\$145,995.00
Transfers out	
i. to local revenue account:	\$0.00
Transfers in	
i. from local revenue account:	\$20,000
Ending balance as of December 31, 2010:	\$165,995
2. Skeetchestn Program Stabilization Fund	
Beginning balance as of January 1, 2010:	\$205,428
Transfers out	
i. to local revenue account:	\$0.00
Transfers in	
i. from local revenue account:	\$20,000
Ending balance as of December 31, 2010:	\$225,428

**SKEETCHESTN INDIAN BAND
ANNUAL RATES LAW, 2010**

[Effective May 28, 2010]

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, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Skeetchestn Indian Band has enacted the *Skeetchestn Indian Band Property Assessment Law, 2008* and the *Skeetchestn Indian Band Property Taxation Law, 2008*, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Skeetchestn Indian Band Annual Rates Law, 2010*.

2. In this Law:

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

“Assessment Law” means the *Skeetchestn Indian Band Property Assessment Law, 2008*;

“First Nation” means the Skeetchestn Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Skeetchestn Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board 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.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

8. 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.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the later of May 28, 2010 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 17 day of May, 2010, at Savona, in the Province of British Columbia.

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

[Rick Deneault]

Chief Rick Deneault

Councillor Darrel Draney

[Gordon Deneault Sr]

Councillor Gordon Deneault

[Candice Simon]

Councillor Candice Simon

[Edward Jules]

Councillor Edward Jules

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	5.44
Class 2 - Utilities	27.32
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	15.72
Class 7 - Forest Land	
Class 8 - Recreational Property/Non-Profit Organization	
Class 9 - Farm	

**SKEETCHESTN INDIAN BAND
PROPERTY TAXATION AMENDMENT LAW, 2010**

[Effective July 6, 2010]

WHEREAS:

A. The Council of the Skeetchestn Indian Band enacted the *Skeetchestn Indian Band Property Taxation Law, 2008*; and

B. Certain provisions in the *Skeetchestn Indian Band Property Taxation Law, 2008* need to be amended to bring various community initiatives into harmony;

NOW THEREFORE the Council of the Skeetchestn Indian Band at a duly convened meeting enacts as follows:

1. This Law may be cited as the *Skeetchestn Indian Band Property Taxation Amendment Law, 2010*.

2. In this Law:

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

“Taxation Law” means the *Skeetchestn Indian Band Property Taxation Law, 2008*.

3. Subsection 2(1) of the Taxation Law is hereby amended by repealing the existing definition of “First Nation Corporation”: and replacing with the following:

“‘First Nation Corporation’ means a corporation where 100% of the beneficial interest in the shares of the corporation is held in trust for the First Nation or is held in trust for all of the members of the First Nation.”

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

THIS LAW IS HEREBY DULY ENACTED by the Council of the Skeetchestn Indian Band on the 14th day of June 2010, at Savona, in the Province of British Columbia.

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

[Rick Deneault]

Chief Rick Deneault

[Gordon Deneault Sr]

Councillor Gordon Deneault Sr.

[Darrel Draney]

Councillor Darrel Draney

[Eddy Jules]

Councillor Eddy Jules

[Candice Simon]

Councillor Candice Simon

**SLIAMMON INDIAN BAND
ANNUAL EXPENDITURE LAW, 2010**

[Effective July 13, 2010]

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, including laws authorizing the expenditure of local revenues;

B. The Council of the Sliammon Indian Band has enacted the *Sliammon Indian Band Property Taxation Law, 2009* and the *Sliammon Indian Band Property Assessment Law, 2009*; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

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

1. This Law may be cited as the *Sliammon Indian Band Annual Expenditure Law, 2010*.

2. In this Law:

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

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Sliammon Indian Band Property Assessment Law, 2009*;

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

“First Nation” means the Sliammon Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Sliammon Indian Band Property Taxation Law, 2009*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2010, and ending March 31, 2010, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

11. 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.

12. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of June, 2010, at Powell River, in the Province of British Columbia.

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

[Clint Williams]

Chief Clint Williams

[David Louie]

Councillor David Louie

[Gloria Francis]

Councillor Gloria Francis

Councillor Allison Wilson

[Maynard Harry]

Councillor L. Maynard Harry

[Tracy Timothy]

Councillor Tracy Timothy

[Eugene Louie]

Councillor Eugene Louie

[Brian Hackett]

Councillor Brian Hackett

[Bruce Point]

Councillor Bruce Point

[John Hackett]

Councillor John Hackett

SCHEDULE
ANNUAL BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	267,337.00
Surplus or Deficit Property Tax Revenue carried over from Previous Fiscal Years	7,696.32
TOTAL REVENUES	\$275,033.32

EXPENDITURES**1. General Government Expenditures**

a. General Administrative	5062.06
b. Consulting/Legal	5,000.00
c. Salaries and Benefits	93,932.84
d. BC Assessment/Board of Review	10,000.00
e. Training /Workshops	8,000.00

2. Protection Services

a. *Municipal Type Service Agreement	55990.00
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3. Transportation

a. Road repairs/brush clearing/ditching	2,500.00
b. Flyer Delivery	1,000.00

4. Community Development

a. Two Access Lots (maintenance and signs)	10,000.00
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5. Fiscal Services

a. Tax Exemptions	14,413.21
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6. Recreation and Cultural Services

a. Gatherings/Meetings	3,500.00
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7. Other Services

a. Street Lighting	2,000.00
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GRANTS

Home owner grant equivalents:	50,268.31
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CONTINGENCY AMOUNTS	13,366.85
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TOTAL EXPENDITURES	\$275,033.32
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BALANCE	0
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**Note: Sliammon First Nation has entered into a Municipal Type Service Agreement*

with Powell River Regional District (a third party service provider) and the amounts indicated are the amounts payable by Sliammon First Nation under the agreement during the budget period.

APPENDIX A**Reserve Fund Balances****1. Tax Capital Projects**

Beginning balance as of April 1, 2010: \$169,194.23

Transfers out

i. to local revenue account: \$0

ii. to _____ reserve fund: \$0

Transfers in

i. from local revenue account: \$ _____

ii. from _____ reserve fund: \$0

Ending balance as of March 31, 2011: \$169,194.23

2. Tax Stabilization

Beginning balance as of April 1, 2010: \$141,169.49

Transfers out

i. to local revenue account: \$0

ii. to _____ reserve fund: \$0

Transfers in

i. from local revenue account: \$0

ii. from _____ reserve fund: \$0

Ending balance as of March 31, 2011: \$141,169.49

**SLIAMMON INDIAN BAND
ANNUAL RATES LAW, 2010**

[Effective July 13, 2010]

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, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Sliammon Indian Band has enacted the *Sliammon Indian Band Property Taxation Law, 2009* and the *Sliammon Indian Band Property Assessment Law, 2009*; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Sliammon Indian Band Annual Rates Law, 2010*.

2. In this Law:

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

“Assessment Law” means the *Sliammon Indian Band Property Assessment Law, 2009*;

“First Nation” means the Sliammon Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Sliammon Indian Band Property Taxation Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 shall be determined by imposing the rates set out in the Schedule for each property class established in the Assessment Law, upon the assessed value of all taxable property in each property class, subject to sections 4 and 5.

4. Notwithstanding section 3, where:

- a) the amount of the tax levied on Class I taxable property in a taxation year is less than three hundred and fifty dollars (\$350), and
- b) no taxpayer for that taxable property is over sixty-five (65) years of age, then

the taxable property shall be taxed at three hundred and fifty dollars (\$350) for the taxation year.

5. Notwithstanding section 3, where:

- a) the amount of the tax levied on Class I taxable property in a taxation year is less than one hundred dollars (\$100), and
- b) a taxpayer for that taxable property is at least sixty-five (65) years of age, then the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

6. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board 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.

7. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

9. 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.

10. The Schedule attached to this Law forms part of and is an integral part of this Law.

11. A reference in this Law to an enactment is a reference to the enactment as it is amended or replaced from time to time and includes any regulations made under the enactment.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [2nd] day of June, 2010, at Powell River, in the Province of British Columbia.

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

[Clint Williams]

Chief Clint Williams

[David Louie]

Councillor David Louie

Councillor Allison Wilson

[Maynard Harry]

Councillor L. Maynard Harry

Councillor Gloria Francis

[Tracy Timothy]

Councillor Tracy Timothy

[Bruce Point]

Councillor Bruce Point

[Eugene Louie]

Councillor Eugene Louie

[John Hackett]

Councillor John Hackett

[Brian Hackett]

Councillor Brian Hackett

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	7.275
Class 2 - Utilities	32.01
Class 4 - Major Industry	0
Class 5 - Light Industry	0
Class 6 - Business and Other	21.825
Class 7 - Forest Land	0
Class 8 - Recreational Property/Non-Profit Organization	0
Class 9 - Farm	0

**SONGHEES FIRST NATION
ANNUAL EXPENDITURE LAW, 2010**

[Effective May 21, 2010]

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, including laws authorizing the expenditure of local revenues;

B. The Council of the Songhees First Nation has enacted the *Songhees First Nation Property Assessment Law, 2008* and the *Songhees First Nation Property Taxation Law, 2008*, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

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

1. This Law may be cited as the *Songhees First Nation Annual Expenditure Law, 2010*.

2. In this Law:

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

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Songhees First Nation Property Assessment Law, 2008*;

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

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

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Songhees First Nation Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the taxation year beginning January 1, 2010, and ending December 31, 2010, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. The Income Stabilization Fund is hereby established as a reserve fund.

7. Those amounts as are indicated in the annual budget must be credited to the Income Stabilization Fund.

8. The Capital Projects Fund is hereby established as a reserve fund.

9. Those amounts as are indicated in the annual budget must be credited to the Capital Projects Fund.

10. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

11. Expenditures of local revenues must be made only in accordance with the annual budget.

12. Notwithstanding section 11 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

13. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

15. 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.

16. The Schedule attached to this Law forms part of and is integral to this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [4] day of [May] , 2010, at Victoria, in the Province of British Columbia.

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

<hr/>	
[Chief Robert Sam]	
Chief Robert Sam	
<hr/>	
[Norman George]	
Councillor Norman George	
	<hr/>
	Councillor Garry Albany
	<hr/>
[Frank George]	
Councillor Frank George Sr.	
	<hr/>
	Councillor Nicholas Albany
	<hr/>
[Ron Sam]	
Councillor Ron Sam	

SCHEDULE

ANNUAL BUDGET

REVENUES

1. Local Revenue for current taxation year	
a. Property Tax	\$1,030,833
b. Penalties and Interest	\$13,324
2. Other Revenues	
a. Pet Licencing	\$300
b. BC HOG Benefit	\$58,340
3. Accumulated Surplus - Local revenues carried over from previous taxation year	\$0
4. Income Stabilization Fund Revenue	\$47,004
TOTAL REVENUES	\$1,149,801

EXPENDITURES

1. General Government Services	
a. General Administration	\$156,243
b. Executive & Legislative	\$80,000
c. Board of Review	\$5,000
d. Songhees Taxpayer Advisory Committee	\$5,000
2. Protective Services	
a. By-law Enforcement	\$71,596
b. Fire Protection	\$76,000
c. Emergency Measures	\$25,000
3. Transportation Services	
a. Road Repairs/Groundskeeping	\$15,000
b. Traffic Control	\$3,000
c. Snow Removal	\$2,000
4. Recreation & Cultural Services	
a. Community Events	\$5,000
b. Songhees Cultural Grant	\$5,000
c. Accounting/Legal Education Bursary	\$2,000
d. Playground Maintenance	\$2,000
e. Donations & Gifts	\$2,000
f. Community Garden Project	\$5,000
5. Community Development	
a. Planning	\$10,000
b. Engineering	\$10,000

6. Environmental Health Services	
a. CRD Sewer & Water	\$58,000
b. Annual refuse collection & disposal	\$30,000
7. Taxes Collected for Other Governments	
a. CRD Regional District Hospital	\$45,555
b. BC Assessment	\$11,000
8. Grants	
a. Home Owner Grant	\$134,500
b. Additional Grant	\$237,824
9. Contingency Amount	\$50,000
10. Transfers into reserve funds	
a. Income Stabilization Fund	\$0
b. Capital Projects Fund	\$103,083
TOTAL EXPENDITURES	\$1,149,801
BALANCE	\$0

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

View Royal Fire Department, Fire Protection	\$76,000
Capital Regional District, Local Services Agreement	\$103,555
BC Assessment Authority, Assessment Services Contract	\$11,000

Note: This Budget includes Appendix A: Reserve Fund Balance

APPENDIX A

Reserve Fund Balances

1. Income Stabilization Fund

Beginning balance as of January 1, 2010	\$1,684,851
Transfers out	
i. to local revenue account:	\$47,004
Transfers in	
i. from local revenue account:	\$0
Ending Balance as of December 31, 2010	\$1,637,847
2. Capital Projects Reserve Fund	
Beginning balance as of January 1, 2010	\$866,006
Transfers out	
i. to local revenue account:	\$0
Transfers in	
i. from local revenue account:	\$103,083
Ending Balance as of December 31, 2010	\$969,089

**SONGHEES FIRST NATION
ANNUAL RATES LAW, 2010**

[Effective May 21, 2010]

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, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Songhees First Nation has enacted the *Songhees First Nation Property Assessment Law, 2008* and the *Songhees First Nation Property Taxation Law, 2008*, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Songhees First Nation Annual Rates Law, 2010*.

2. In this Law:

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

“Assessment Law” means the *Songhees First Nation Property Assessment Law, 2008*;

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

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Songhees First Nation Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 shall be determined by imposing the rates set out in the Schedule A upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board 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.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

8. 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.

9. The Schedule attached to this Law forms part of and is integral to this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [4] day of [May] , 2010, at Victoria, in the Province of British Columbia.

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

[Chief Robert Sam]

Chief Robert Sam

[Norman George]

Councillor Norman George

Councillor Garry Albany

[Frank George]

Councillor Frank George Sr.

Councillor Nicholas Albany

[Ron Sam]

Councillor Ron Sam

SCHEDULE A**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 of assessed value
Class 1 - Residential	6.273
Class 2 - Utilities	47.2981
Class 3 - Supportive Housing	6.273
Class 4 - Major Industry	47.6744
Class 5 - Light Industry	26.5973
Class 6 - Business and Other	19.8225
Class 7 - Forest Land	2.8856
Class 8 - Recreational Property/Non-Profit Organization	8.9076
Class 9 - Farm	17.8779

**SONGHEES FIRST NATION
TAXPAYER REPRESENTATION LAW, 2010**

[Effective June 16, 2010]

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WHEREAS:

A. Pursuant to section 5(1)(c) of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting procedures by which the interests of taxpayers may be represented to the Council;

B. The Council of the Songhees First Nation deems it to be in the best interests of the First Nation to make a law for such a purpose; and

C. The Council of the Songhees 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 Songhees First Nation duly enacts as follows:

**PART I
CITATION**

Citation

1. This Law may be cited as the *Songhees First Nation Taxpayer Representation Law, 2010*.

**PART II
DEFINITIONS AND INTERPRETATION**

Definitions

2. In this Law:

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

“AGM” means the Annual General Meeting of the taxpayers;

“annual budget” means the budget, attached as a Schedule to the expenditure law, that sets out the projected local revenues and projected expenditures of those local revenues for a taxation year;

“annual expenditure law” means a law required under paragraph 10(b) of the Act that establishes a budget for the expenditure of revenues raised under a property taxation law;

“annual rates law” means a law required under paragraph 10(a) of the Act that sets the rate of tax for each property class;

“Assessment Law” means the *Songhees First Nation Property Assessment Law, 2008*;

“capital project” means the construction, rehabilitation or replacement of the Nation’s tangible capital assets, as defined in the FAL, and includes any other major capital projects in which the Nation or its related bodies are investors;

“COIR” means the *Songhees First Nation Conflict of Interest Regulation*, enacted under the FAL;

“Council” means the Chief and Council of the Nation;

“expenditure law” means an annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“FAL” means the *Songhees First Nation Financial Administration Law, 2009*;

“FNTC” means the First Nations Tax Commission 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, on the Nation’s Lands 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 law” means a law made under subsection 5(1) of the Act;

“local services” means services that

- (a) are provided on or to the Nation's Lands,
- (b) are paid for, in whole or in part, with local revenues, and
- (c) are public works and initiatives, capital projects, or any other services provided on or to the Nation's Lands;

"majority" means fifty percent plus one (50% + 1);

"the Nation" means the Songhees First Nation, being a band named in the schedule to the Act;

"the Nation's Lands" means:

- (a) New Songhees Indian Reserve No. 1A,
- (b) Halkett Island Indian Reserve No. 2,
- (c) Discovery Island Indian Reserve No. 3,
- (d) Chatham Islands Indian Reserve No. 4, and
- (e) lands set apart in the future by Her Majesty the Queen in right of Canada as lands reserved for the use and benefit of the Nation, within the meaning of subsection 91(24) of the *Constitution Act, 1867*;

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

"primary residence" means the usual place where an individual makes their home;

"public works and initiatives" means the governing, planning, design, financing, construction, maintenance, emergency response and related regulatory regimes pertaining to:

- (a) public buildings such as government buildings, schools and libraries,
- (b) roads, bridges and related infrastructure,
- (c) workplace and construction site safety,
- (d) systems for providing potable water,
- (e) systems for collecting, treating and disposing of sewage and waste water,
- (f) collection and disposal or processing of solid waste and recyclable or compostable materials,
- (g) development of community plans and zoning laws or by-laws,
- (h) parks and recreation,
- (i) wharves and harbours,
- (j) power supply and energy management,
- (k) land management and expropriation,
- (l) fire protection and suppression, and
- (m) building codes and fire codes;

“STAC” means the Songhees Taxpayers Advisory Committee, established in accordance with Part IV;

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

“tax department” means the taxation department of the Nation;

“taxable property” means an interest in land that is subject to taxation under the Taxation Law;

“Taxation Law” means the *Songhees First Nation Property Taxation Law, 2008*;

“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 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 Nation, and all penalties, interest and costs added to taxes under such a law;

“taxpayer” means a person liable for taxes in respect of taxable property; and

“voter” means a taxpayer who is eligible to vote for the STAC pursuant to section 15.

Interpretation

3.(1) Unless otherwise provided in this Law, words and phrases have the same meaning as in the Assessment Law and the Taxation 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) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 3(1)), paragraph (e.g. paragraph 5(2)(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.

(5) A 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) 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.

(7) 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.

(8) Headings form no part of this Law and must be construed as being inserted for convenience of reference only.

PART III

NOTICE, REPRESENTATIONS AND COMMUNICATIONS

Notice and Input on Annual Budget and Tax Rates

4. On or before February 28 in each taxation year, and not less than five (5) days before the Council enacts the annual rates and expenditure laws, the tax administrator must:

- (a) publish, in the tax department's newsletter, the preliminary annual budget and the preliminary tax rates for that taxation year;
- (b) post the preliminary annual budget and the preliminary tax rates for that taxation year at the tax department;
- (c) advise the taxpayers of the preliminary annual budget and the preliminary tax rates for that taxation year at the AGM referenced at subsection 8(7);
- (d) send a notice to the STAC, by email or other means, setting out the preliminary annual budget and preliminary tax rates and requesting a meeting with the STAC; and
- (e) if the STAC accepts the tax administrator's invitation under paragraph (d), meet with the STAC at least once, and allow the STAC to make representations respecting the preliminary annual budget and preliminary tax rates, on behalf of the taxpayers.

Access to Documents

5.(1) Subject to subsections (4) and (5), the tax administrator must make available to taxpayers, in a timely manner, the annual budget, all service agreements funded from local revenues, audits of the local revenue account, Council resolutions related to property taxation, and local revenue laws.

(2) The tax administrator

(a) may make documents referenced in this section available on the tax department's website; and

(b) must make documents referenced in this section available to taxpayers at the tax department during regular business hours.

(3) A taxpayer may inspect the documents referred to in paragraph (2)(b), and may obtain a copy of the documents on payment to the Nation of a reasonable fee for photocopying, as determined by the tax administrator.

(4) The Council may deny access to documents, or portions of documents, under this section where the subject matter of the document relates to or contains one or more of the following types of information:

- (a) personal information, where the Council considers that release of such information would be an unreasonable invasion of an individual's personal privacy;
- (b) labour relations or other employment matters involving the Nation;
- (c) the security of property on the Nation's Lands;
- (d) law enforcement;
- (e) advice and related communications that are subject to solicitor-client privilege;
- (f) negotiations and related communications respecting proposed agreements with the Nation;
- (g) the acquisition or disposition by the Nation of interests in the Nation's Lands;
- (h) trade secrets or commercial, financial, labour relations, scientific or technical information of or about a third party, where the Council considers that disclosure could reasonably be expected to harm the business interests of the third party; and
- (i) any other similar information that the Council deems should not be released.

(5) The Council may, in its discretion, sever from a document, information described in subsection (4) and give access to the remainder of the document.

PART IV

SONGHEES TAXPAYER ADVISORY COMMITTEE

STAC Established

6.(1) The STAC is hereby established to provide taxpayers with a mechanism through which they may:

- (a) have input into proposed local revenue laws and proposed repeals of or amendments to local revenue laws, including this Law;
- (b) provide input into proposed by-laws and proposed repeals of or amendments to by-laws that may impact taxpayers' interests in land, in accordance with subsection 8(1);
- (c) have input into the annual budget and tax rates;
- (d) provide input on any other matters as requested by the Nation; and

(e) provide input to the Council on matters that affect taxpayers, as the STAC deems appropriate.

(2) If the taxpayers establish the STAC prior to the coming into force of this Law, and the Council in its discretion recognizes the group as the STAC, then the STAC is deemed to be the STAC established under subsection (1).

Duties and Responsibilities of the STAC

7.(1) The duties and responsibilities of the STAC may include, but are not limited to:

(a) reviewing, and providing comments to the Council regarding proposed new by-laws or local revenue laws, or repeals of or amendments to existing by-laws or local revenue laws, in accordance with subsection 6(1);

(b) making representations to the tax administrator respecting the annual budget and tax rates;

(c) providing the Nation with input regarding local services;

(d) providing advice to the Nation with respect to communicating with and providing information to taxpayers;

(e) holding information meetings for taxpayers regarding matters that the Council determines may impact taxpayers' interests in land; and

(f) meeting with the tax administrator and the Council as required under this Law.

(2) In addition to the duties and responsibilities referred to in subsection (1), the STAC may consider and make recommendations to the Nation on any other matter that the STAC determines may impact taxpayers' interests in land.

(3) The members of the STAC must act honestly and in good faith.

(4) The members of the STAC must comply with subsection 23(1) of the FAL, with the COIR, and with all of the Nation's laws, by-laws, policies and regulations.

Duties and Obligations of the Nation

8.(1) Subject to subsection (3), the Council must ensure that the STAC has an opportunity to provide input to the Council in accordance with subsection 6(1), regarding

(a) proposed new local revenues laws;

(b) proposed new by-laws that the Council determines may impact taxpayers' interests in land; and

(c) repeals of or amendments to laws and by-laws described in paragraphs (a) and (b).

(2) Upon initiating any proposed new by-law or local revenue law, or repeal or amendment described in subsection (1), the Council must provide the STAC with

at least 30 days' written notice of the proposed law, or amendment or repeal, which sets out the subject matter and general nature of the provisions to be addressed in the proposed new by-law, local revenue law, or repeal or amendment.

(3) Notwithstanding subsections (1) and (2), the Council may enact, amend or repeal a by-law or local revenue law without consulting the STAC if the

- (a) Council is of the opinion that the enactment, amendment or repeal is needed to protect the Nations' Lands or the members of the Nation; or
- (b) enactment, amendment or repeal is required to comply with the Act or other enactment.

(4) If the Council enacts, amends or repeals a by-law or local revenue law in accordance with paragraph (3)(a), then it must give the STAC an opportunity to review and provide input as soon as practicable after the by-law or local revenue law is enacted, amended or repealed.

(5) The Council must meet with the STAC as required under this Law.

(6) The Council must consider, but is not obligated to comply with, all representations made by the STAC in accordance with this Law.

(7) The Council must ensure that, in every fiscal year, an AGM is held at which the taxpayers have an opportunity to

- (a) be informed of the Nations' proposals and activities related to property taxation matters, including the draft annual budgets and tax rates; and
- (b) provide input to the tax administrator and the Council on property taxation matters.

(8) Except in extraordinary circumstances, the tax administrator must attend all meetings under subsection (7) and sections 10 and 11, when invited by the chair of the STAC or by the Council, as the case may be.

(9) The Nation must comply with all other requirements under this Law.

Funding for the STAC

9.(1) In consultation with the tax administrator and in accordance with the local revenue laws and the FAL, the Council must in its annual expenditure law, allocate funding for the annual operating budget for the STAC.

(2) The tax administrator must provide the STAC with its annual operating budget as soon as practicable after the Council has enacted the annual expenditure law.

(3) The STAC may expend its annual operating budget as it sees fit, provided that all funds it receives from the Nation must be spent on activities directly related to the STAC, and in accordance with the local revenue laws and with the FAL.

(4) The STAC may request, but the Nation is not obligated to provide, operating funds in addition to those provided under subsection (1).

(5) Nothing in this Law prevents the STAC from raising additional funds for its activities.

STAC Meetings

10.(1) The STAC members must meet:

- (a) at least once every three (3) months; and
- (b) at all other times as are necessary to carry out their responsibilities.

(2) The STAC may set its own rules and procedures for STAC meetings, subject to this Law.

Meetings with the Council

11.(1) The Council must meet with the STAC at least once every three (3) months.

(2) At least three (3) Council members and two (2) STAC representatives must attend each meeting described in subsection (1).

(3) Upon the agreement of the Council and the STAC, a meeting described in this section may be held *in camera*, in which case only STAC representatives, Council members, the tax administrator and other invited persons may attend the meeting.

(4) The tax administrator must ensure that minutes are taken for all meetings described in this section.

(5) Copies of minutes described in this section must be kept by the tax administrator and the secretary and, with the exception of minutes from *in camera* meetings, must be made available at the tax department to all taxpayers and members.

Confidentiality

12. The STAC members must not release information received through their work with the STAC or information relating to the deliberations, proceedings and decisions of the STAC, unless the release of information is permitted under, and in accordance with, all applicable laws, and the information

- (a) is public under a law of the Nation; or
- (b) was presented at a STAC meeting that was open.

Conflicts of Interest

13. The provisions of the COIR apply to any real, potential or perceived conflicts of interest that may arise under this Law.

STAC Members Elected

14. The STAC must elect its members on a schedule and following procedures as the STAC deems appropriate, subject to this Law.

Eligibility of Voters

15.(1) In order to be eligible to vote in a STAC election, a person must, as of the election date:

- (a) be at least eighteen (18) years of age;
- (b) be a taxpayer, as evidenced by the assessment roll; and
- (c) not have been declared mentally incompetent.

(2) No corporation is entitled to vote in a STAC election.

(3) A person who is a holder of more than one interest in land is only entitled to vote once in a STAC election.

(4) Where there is more than one holder of an interest in land, each holder who meets the eligibility criteria at subsection (1) is entitled to vote in a STAC election, subject to subsection (3).

(5) For clarity, a member of the Nation who meets the eligibility criteria in this section is eligible to vote in a STAC election.

Eligibility of STAC Candidates

16. A candidate for the STAC must:

- (a) qualify as a voter;
- (b) have their primary residence on the Nation's Lands;
- (c) not be employed by the tax department; and
- (d) not be a member of the Council.

Notifying the Council

17. As soon as practicable after a STAC election, the STAC must notify the Council of the results of the election.

Dissolution of STAC

18. If, due solely to the actions of the taxpayers, the STAC becomes dissolved or ceases to function, then all of the Nation's obligations under this Law in relation to the STAC will cease to apply until such time as a new STAC is established.

PART V

DISPUTE RESOLUTION

Dispute Resolution Generally

19.(1) The Nation intends that all taxpayer concerns respecting this Law, a local revenue law, or a taxation matter generally, and all disputes between a taxpayer and the Nation relating to taxation, must be resolved through the dispute resolution mechanisms set out in this Part.

(2) Nothing in this Part

- (a) prevents the Nation from establishing or participating in other dispute resolution processes; or
- (b) precludes a taxpayer from making a complaint to the FNTC under the Act.

Informal Resolution by Tax Administrator

20.(1) Where a taxpayer has a concern respecting a taxation matter, the taxpayer may contact the tax administrator or the STAC to discuss the concern.

(2) Where a taxpayer brings a concern to the STAC under subsection (1), the STAC may decide whether to bring the concern forward to the tax administrator.

(3) Where the STAC has a concern respecting a taxation matter, the STAC may contact the tax administrator to discuss the concern.

(4) Where the tax administrator is contacted by a taxpayer or the STAC respecting a concern, the tax administrator must attempt to resolve the concern with the taxpayer or the STAC and may as necessary

- (a) meet with the taxpayer or the STAC to discuss the concern and possible resolution of the concern;
- (b) consult with other persons, including the Council, respecting the concern and possible resolution of the concern; and
- (c) contact the FNTC for information or advice that may assist in resolving the concern.

(5) If the tax administrator resolves the concern to the satisfaction of the taxpayer or the STAC, the tax administrator may report to the Council on the nature of the concern and its resolution.

(6) Where the tax administrator is not able to resolve the concern to the satisfaction of the taxpayer or the STAC within thirty (30) days of being contacted under subsections (1) or (3), the tax administrator must consult with the taxpayer or the STAC and then

- (a) with the agreement of the taxpayer or the STAC, request facilitation by the FNTC as set out in section 21;
- (b) with the agreement of the taxpayer or the STAC, refer the matter to mediation as set out in section 22; or
- (c) refer the matter to the Council as set out in section 24.

Facilitation by Commission

21.(1) Where the tax administrator and the taxpayer or the STAC have been unable to resolve a concern under section 20, or where a dispute has not been resolved using another mechanism under this Part, either party may, with the agreement of the other party, ask the FNTC to facilitate a resolution of the dispute.

(2) Where the FNTC agrees to facilitate a dispute, the tax administrator and the taxpayer or the STAC must work cooperatively with the FNTC to resolve the dispute.

(3) If the FNTC facilitates a resolution of the dispute satisfactory to the tax administrator and the taxpayer or the STAC, the tax administrator must report to the Council on the nature of the dispute and its proposed resolution.

Mediation

22.(1) Where the tax administrator and the taxpayer or the STAC have been unable to resolve a concern under section 20, or where a dispute has not been resolved using another mechanism under this Part, either party may, with the agreement of the other party, refer the dispute to mediation as set out in this section.

(2) The tax administrator and the taxpayer or the STAC must jointly select a mediator from the roster of mediators maintained by the FNTC to mediate the dispute.

(3) If the tax administrator and the taxpayer or the STAC cannot agree on a mediator from the FNTC roster, they may

- (a) agree to any other mediator; or
- (b) each select a mediator from the FNTC roster and request that those two mediators jointly select a mediator from the roster to mediate the dispute.

(4) The tax administrator and the taxpayer or the STAC must agree on the terms of the mediation, and unless otherwise agreed, must each bear their own costs of participating in the mediation and must share equally the costs of the mediator.

(5) If the mediator resolves the dispute to the satisfaction of the tax administrator and the taxpayer or the STAC the tax administrator must report to the Council on the nature of the dispute and its proposed resolution.

Council Approval and Direction

23.(1) Where the tax administrator is responding to a concern under section 20, or has referred a matter to a dispute resolution process under section 21 or section 22, the tax administrator must, at least once each month, report to the Council on the status of the matter.

(2) The tax administrator may at any time during a dispute resolution process under section 21 or section 22 seek input and direction from the Council or from one or more Council members.

(3) Where the tax administrator reports a proposed resolution of a dispute to the Council under subsection 21(3) or subsection 22(5), the proposed resolution must be approved by the Council before it can be effective.

Referral of Dispute to Council

24.(1) Where the tax administrator and the taxpayer or the STAC have been unable to resolve a concern under section 20, or where a dispute has not been resolved using another mechanism under this Part, the tax administrator may refer the dispute to the Council as set out in this section.

(2) When referring a matter to the Council, the tax administrator must provide to the Council a report setting out

- (a) the nature of the dispute;
- (b) the attempts made to resolve the dispute; and
- (c) any action or position recommended by the tax administrator respecting the dispute.

(3) The Council must review the report at its next regular Council meeting, or as soon thereafter as reasonably practicable, and must consider possible resolutions to the dispute.

(4) The Council may, in its discretion, decide how to proceed with respect to the dispute and may, without limitation,

- (a) approve the tax administrator's recommendation respecting the dispute;
- (b) designate one or more members of the Council to meet with the taxpayer or the STAC to attempt to resolve the dispute;
- (c) invite the taxpayer or the STAC to make submissions to the Council respecting the dispute at a future Council meeting;
- (d) with the agreement of the taxpayer or the STAC, and, provided the FNTC has not yet facilitated the dispute, ask the FNTC to facilitate a resolution of the dispute;
- (e) with the agreement of the taxpayer or the STAC, and, provided the dispute has not yet been referred to mediation, refer the dispute to mediation using the process set out in section 22; or
- (f) take no further action respecting the dispute.

Dispute Resolution by Council

25.(1) Where the Council accepts the tax administrator's recommendation under paragraph 24(4)(a) or decides to take no further action under paragraph 24(4)(f), the tax administrator must advise the taxpayer or the STAC of the Council's decision as soon as practicable.

(2) Where the Council refers a dispute to facilitation, mediation, or to one or more Council members for resolution, any recommended resolution of the dispute must be approved by the Council before it can be effective.

(3) Where the Council invites further submissions under paragraph 24(4)(c), the tax administrator must

- (a) set a time and place for a meeting with the Council; and
- (b) give written notice of the time and place to the taxpayer or the STAC and to the Council, at least seven (7) days before the date set.

(4) The Council may determine the procedures to apply to a meeting under subsection (3), provided that the taxpayer or the STAC must be given a reasonable opportunity to make submissions to the Council.

Costs

26.(1) All parties to a dispute must bear their own costs in any dispute resolution process they undertake.

(2) For greater certainty, the Nation is not liable or responsible for the costs of any dispute resolution process under this Part where the Nation is not a party.

PART VI

GENERAL

Coming into Force and Transition

27. This Law comes into force on the day after it is approved by the FNTC.

Amendments

28. This Law may be amended or repealed in accordance with procedures set out in the Act.

THIS LAW IS HEREBY DULY ENACTED by Council on the [4] day
of [May] 2010, at Victoria, in the Province of British Columbia.

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

[Chief Robert Sam]

Chief Robert Sam

[Gary Albany]

Councillor Gary Albany

[Frank George]

Councillor Frank George Sr.

[Ron Sam]

Councillor Ron Sam

Councillor Norman George

Councillor Nicholas Albany

SQUAMISH NATION
ANNUAL EXPENDITURE LAW, 2010

[Effective June 15, 2010]

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, including laws authorizing the expenditure of local revenues;

B. The Council of the Squamish Nation has enacted the *Squamish Indian Band Property Taxation By-law* and the *Squamish Indian Band Property Assessment By-law*, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

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

1. This Law may be cited as the *Squamish Nation Annual Expenditure Law, 2010*.

2. In this Law:

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

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Squamish Indian Band Property Assessment By-law*;

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

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

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Squamish Indian Band Property Taxation By-law*.

3. The First Nation’s annual budget for the fiscal year beginning January 1, 2010 and ending December 31, 2010 is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

11. 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.

12. The Schedule attached to this Law forms part of and is an integral part of this Law.

13. This Law comes into force and effect on the later of June 15th, 2010 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [19th] day of, May, 2010, at North Vancouver, in the Province of British Columbia.

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

Moved by: [Ann Whonnock] Seconded by: [Dennis Joseph]

Alroy Baker
K’etximtn

[Deborah Baker]

Deborah Baker

Julie Baker
Sxwélhchaliya

<div>Pamela Baker</div> <div>Hi-mi-ka-las</div>	<div>Chief Ian Campbell</div> <div>Xàlek/Seḵyú Siyam</div>
	<div>[Dale Harry]</div>
<div>Carla George</div> <div>Kwitelut Kwelaw'ikw</div>	<div>Dale Harry</div> <div>Xwa-xwalkn</div>
	<div>[Krisandra Jacobs]</div>
<div>Chief Gilbert Jacob</div> <div>KáKeltn Siyam</div>	<div>Krisandra Jacobs</div>
<div>[Byron Joseph]</div>	<div>[Joshua Joseph]</div>
<div>Byron Joseph</div> <div>Ts'élkwílem Siyam</div>	<div>Joshua Joseph</div> <div>Skwetsi7meltxw</div>
<div>[Chris Lewis]</div>	<div>[syexwaliya</div> <div>A. Whonnock]</div>
<div>Chris Lewis</div>	<div>Ann Whonnock</div> <div>Syexwáliya</div>
<div>Dennis Joseph</div> <div>xwechtàal</div>	
<div>Chief Richard Williams</div> <div>Xwélxwelacha Siyam</div>	<div>Chief Bill Williams</div> <div>telálsēmkin Siyam</div>

SCHEDULE
ANNUAL BUDGET 2010

REVENUES

1	Local revenues for current fiscal year:	
	Property Tax	\$ 7,023,616
	Taxation for the Provision of Services	-
	Business Activity Taxes	-
2	Development Cost Charges Revenues	-
3	Proceeds from borrowing	-
4	Accumulated Surplus - Local revenues carried over from the previous fiscal year	-
5	Accumulated Deficit - Local revenues carried over from the previous fiscal year	-
6	Reserve fund revenues	
7	Squamish Nation Own Source Revenue Contribution	\$ 6,518,285
	TOTAL REVENUES	<u><u>\$ 13,541,901</u></u>

EXPENDITURES

1	General Government Expenditures	
a.	Executive and Legislative	\$ 1,868,752
b.	General Administrative	\$ 2,633,433
c.	Other General Government	\$ 2,174,118
2	Protection Services	
a.	Policing	\$ -
b.	Firefighting	\$ -
c.	Regulatory Measures	\$ -
d.	Other Protective Services	\$ 96,691
3	Transportation	
a.	Roads and Streets	\$ -
b.	Snow and Ice Removal	\$ -
c.	Parking	\$ -
d.	Public Transit	\$ -
e.	Other Transportation	\$ -

4	Recreation and Cultural Services		
	a. Recreation	\$	1,886,368
	b. Culture	\$	703,394
	c. Other Recreation and Culture	\$	551,697
5	Community Development		
	a. Education	\$	-
	b. Housing	\$	414,759
	c. Planning and Zoning	\$	47,228
	d. Community Planning	\$	83,080
	e. Economic Development Program	\$	-
	f. Heritage Protection	\$	-
	g. Agricultural Development	\$	-
	h. Urban Renewal	\$	-
	i. Beautification	\$	-
	j. Land Rehabilitation	\$	-
	k. Tourism	\$	-
	l. Other Regional Planning and Development	\$	-
6	Environment Health Services		
	a. Water Purification and Supply	\$	-
	b. Sewage Collection and Disposal	\$	-
	c. Garbage Waste Collection and Disposal	\$	-
	d. Other Environmental Services	\$	-
7	Fiscal Services		
	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	\$	754,313
	e. Other Debt Charges	\$	-
	f. Other Fiscal Services	\$	-
	g. Debenture Payments	\$	-
8	Other Services		
	a. Health	\$	-

b. Social Programs and Assistance	\$	-
c. Trade and Industry	\$	-
d. Other Service – Purchased Local Government Services	\$	2,038,068
9. Taxes Collected for Other Governments	\$	-
10 Grants	\$	-
a. Home Owners Grants (Budget Amount)	\$	40,000
11 Contingency Amounts	\$	250,000
12 Transfers into reserve funds	\$	-
TOTAL EXPENDITURES	<u>\$</u>	<u>13,541,901</u>
<u>BALANCE</u>	<u>\$</u>	<u>(0)</u>

Note: The First Nation has the following service agreements with third-party service providers, the District of West Vancouver, the District of North Vancouver, the City of North Vancouver. They provide services to on reserve rate payers that are comparable to services provided to rate payers off reserve in each respective jurisdiction.

Homeowners grants are comparable to those offered off reserve.

SQUAMISH NATION
ANNUAL RATES LAW, 2010

[Effective June 15, 2010]

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, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Squamish Nation has enacted the *Squamish Indian Band Property Taxation By-law* and the *Squamish Indian Band Property Assessment By-law*, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Squamish Nation Annual Rates Law, 2010*.
2. In this Law:

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

“Assessment Law” means the *Squamish Indian Band Property Assessment By-law*,

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

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Squamish Indian Band Property Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board 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.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

8. 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.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the later of June 15, 2010, and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [19th] day of, May, 2010, at North Vancouver, in the Province of British Columbia.

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

Moved by: [Dennis Joseph] Seconded by: [Dale Harry]

[Alroy Baker]

Alroy Baker
K'etximtn

[Deborah Baker]

Deborah Baker

Julie Baker
Sxwélhchaliya

Pamela Baker
Hi-mi-ka-las

Chief Ian Campbell
Xàlek/Sekyú Siyám

Carla George
Kwitelut Kwelaw'ikw

[Dale Harry]
Dale Harry
Xwa-xwalkn

Chief Gilbert Jacob
KáKeltn Siyám

[Krisandra Jacobs]
Krisandra Jacobs

[Byron Joseph]
Byron Joseph
Ts'élkwílem Siyam
[Chris Lewis]
Chris Lewis
Dennis Joseph
ᵂwechtàal
Chief Richard Williams
ᵂwélᵂwelacha Siyam

[Joshua Joseph]
Joshua Joseph
Skwetsi7meltxw
[syexwáliya
A. Whonnock]
Ann Whonnock
Syexwáliya
Chief Bill Williams
telálsenkin Siyam

SCHEDULE**TAX RATES**

Rate Class:	Capilano	Mission	Seymour
1	4.15993	4.63372	4.74628
2	27.19921	57.82670	57.82991
4	22.90725	43.31649	54.22548
5	22.30195	19.02434	31.81089
6	13.68345	18.64607	17.48427
8	9.21343	6.52691	9.90644

**SQUIALA FIRST NATION
ANNUAL EXPENDITURE LAW, 2010**

[Effective July 6, 2010]

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, including laws authorizing the expenditure of local revenues;

B. The Council of the Squiala First Nation has enacted the *Squiala First Nation Property Assessment By-law* dated October 27, 2005 and the *Squiala First Nation Property Taxation By-law* dated October 27, 2005, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Squiala First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Squiala First Nation Annual Expenditure Law, 2010*.

2. In this Law:

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

“annual budget” means the budget, attached as Schedule I to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Squiala First Nation Property Assessment By-law* dated October 27, 2005;

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

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

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by a First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Squiala First Nation Property Taxation By-law* dated October 27, 2005.

3. The Squiala First Nation’s annual budget for the fiscal year beginning April 1, 2010 and ending March 31, 2011 is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

6. Expenditures of local revenues must be made only in accordance with the annual budget.

7. Notwithstanding section 6 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

10. 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.

11. The schedule attached to this Law form part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of May 2010, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

[David J. Jimmie]

Chief David J. Jimmie

[Stephen Jimmie]

Councillor Stephen Jimmie

[Allen Jimmie]

Councillor Allen Jimmie

SCHEDULE I
ANNUAL BUDGET

REVENUES

Local revenues for current fiscal year	\$ 84,591.48
Surplus local revenues carried over from previous fiscal years	\$ 0.00
Deficit local revenues carried over from previous fiscal years	\$ 0.00
Reserve fund revenues	\$ 0.00
TOTAL REVENUES	\$ 84,591.48

EXPENDITURES

1. General Government Expenditures	
a. Tax Administration	\$ 0.00
b. General Administrative	\$ 0.00
c. Tax Appeals	\$ 0.00
d. Legislative	\$ 0.00
2. Protection Services	
a. Policing	\$ 12,111.44
b. Firefighting	\$ 12,111.44
c. Regulatory Measures	\$ 0.00
d. Other Protective Services	\$ 0.00
3. Transportation	
a. Roads and Streets	\$ 5,000.00
b. Snow and Ice Removal	\$ 0.00
c. Parking	\$ 0.00
d. Public Transit	\$ 0.00
e. Other Transportation	\$ 0.00
4. Recreation and Cultural Services	
a. Recreation	\$ 5,000.00
b. Culture	\$ 5,000.00
c. Other Recreation and Culture	\$ 0.00
5. Community Development	
a. Education	\$ 10,000.00

b. Housing	\$	13,928.38
c. Planning and Zoning	\$	0.00
d. Community Planning	\$	0.00
e. Economic Development Program	\$	0.00
f. Heritage Protection	\$	0.00
g. Agricultural Development	\$	0.00
h. Urban Renewal	\$	0.00
i. Beautification	\$	0.00
j. Land Rehabilitation	\$	0.00
k. Tourism Development	\$	0.00
l. Tourism Information	\$	0.00
m. Other Regional Planning and Development	\$	0.00
6. Environment Health Services		
a. Water Purification and Supply	\$	6,055.72
b. Sewage Collection and Disposal	\$	6,055.72
c. Garbage Waste Collection and Disposal	\$	7,214.00
d. Other Environmental Services	\$	0.00
7. Fiscal Services		
a. Interest Payments to the First Nations Finance Authority	\$	0.00
b. Debt Payments to the First Nations Finance Authority	\$	0.00
c. Other Payments to the First Nations Finance Authority	\$	0.00
d. Other Interest Payments	\$	0.00
e. Other Debt Charges	\$	0.00
f. Other Fiscal Services	\$	0.00
g. Debenture Payments	\$	0.00
8. Other Services		
a. Health	\$	0.00
b. Social Programs and Assistance	\$	0.00
c. Agriculture	\$	0.00
d. Tourism	\$	0.00
e. Trade and Industry	\$	0.00
f. Other Service	\$	0.00

9. Taxes Collected for Other Governments		
a. City of Chilliwack	\$	0.00
10. Grants:		
a. Home owner grant equivalents:	\$	0.00
b. Other grants:	\$	0.00
11. Contingency Amounts:	\$	2,114.78
12. Payments into reserve funds		
TOTAL EXPENDITURES	\$	84,591.48
BALANCE	\$	0.00

Squiala First Nation has the following service agreements with third-prty service providers, and the amounts indicated are the amounts payable by the Squiala First Nation under each agreement during the budget period:

City of Chilliwack	\$36,334.32
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**SQUIALA FIRST NATION
ANNUAL RATES LAW, 2010**

[Effective July 6, 2010]

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, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Squiala First Nation has enacted the *Squiala First Nation Property Assessment By-law* dated October 27, 2005 and the *Squiala First Nation Property Taxation By-law* dated October 27, 2005, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of Squiala First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Squiala First Nation Annual Rates Law, 2010*.

2. In this Law:

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

“Assessment Law” means the *Squiala First Nation Property Assessment By-law* dated October 27, 2005;

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

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Squiala First Nation Property Taxation By-law* dated October 27, 2005.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 shall be determined by imposing the rates set out in the Schedule for each property class

established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board 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.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

7. This Law 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.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of May 2010, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

[David J. Jimmie]

Chief David J. Jimmie

[Stephen Jimmie]

Councillor Stephen Jimmie

[Allen Jimmie]

Councillor Allen Jimmie

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE	
	Land	Improvements
Class 1 - Residential	00.00000	00.00000
Class 2 - Utilities	00.00000	57.23028
Class 4 - Major Industry	00.00000	00.00000
Class 5 - Light Industry	00.00000	00.00000
Class 6 - Business and Other	17.75237	00.00000
Class 7 - Forest Land	00.00000	00.00000
Class 8 - Recreational Property/Non-Profit Organization	00.00000	00.00000
Class 9 - Farm	00.00000	00.00000
Class 10 - CPR Railway Land and Track	00.00000	00.00000

ST. MARY'S INDIAN BAND
ANNUAL EXPENDITURE LAW NO. 104, 2010

[Effective May 29, 2010]

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, including laws authorizing the expenditure of local revenues;

B. The Council of the St. Mary's Indian Band has enacted the *St. Mary's Indian Band Property Assessment Law, 2008*, the *St. Mary's Indian Band Property Assessment Amendment Law, 2008-02* and the *St. Mary's Indian Band Property Taxation Law, 2008*, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the St. Mary's Indian Band duly enacts as follows:

1. This Law may be cited as the *St. Mary's Indian Band Annual Expenditure Law No. 104, 2010*.

2. In this Law:

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

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *St. Mary's Indian Band Property Assessment Law, 2008* and the *St. Mary's Indian Band Property Assessment Amendment Law, 2008-02*;

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

“First Nation” means the St. Mary Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *St. Mary's Indian Band Property Taxation Law, 2008*.

3. The First Nation's annual budget for the fiscal year beginning April 1, 2010 and ending March 31, 2011 is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

6. Expenditures of local revenues must be made only in accordance with the annual budget.

7. Notwithstanding Section 6 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

10. 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.

11. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [20th] day of [May], 2010, at Cranbrook, in the Province of British Columbia.

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

[Cheryl Casimer]

Chief Cheryl Casimer

[Jim Whitehead]

Councillor Jim Whitehead

[Joe Pierre]

Councillor Joe Pierre

Councillor Pat Cardinal

Councillor Corrie Walkley

SCHEDULE**2010 ANNUAL BUDGET****REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 24,480.00
TOTAL REVENUES	\$ 24,480.00

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	2,000.00
b. General Administrative	14,649.00
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	2,000.00
c. Regulatory Measures	
d. Other Protective Services	700.00
3. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	4,700.00
c. Garbage Waste Collection and Disposal	
d. Other Environmental Services	186.00
4. Contingency Amounts	245.00
TOTAL EXPENDITURES	\$ 24,480.00
<u>BALANCE</u>	\$ 0.00

**ST. MARY'S INDIAN BAND
ANNUAL RATES LAW NO. 105, 2010**

[Effective May 29, 2010]

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, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the St. Mary's Indian Band has enacted the *St. Mary's Indian Band Property Assessment Law, 2008*, the *St. Mary's Indian Band Property Assessment Amendment Law, 2008-02* and the *St. Mary's Indian Band Property Taxation Law, 2008*, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of St. Mary's Indian Band duly enacts as follows:

1. This Law may be cited as the *St. Mary's Indian Band Annual Rates Law No. 105, 2010*.

2. In this Law:

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

“Assessment Law” means the *St. Mary's Indian Band Property Assessment Law, 2008* and the *St. Mary's Indian Band Property Assessment Amendment Law, 2008-02*;

“First Nation” means the St. Mary's Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *St. Mary's Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 shall be determined by imposing the rates set out in the Schedule, upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than twenty-five dollars (\$25.00), the taxable property shall be taxed at twenty-five dollars (\$25.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board 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.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

8. 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.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [20th] day of [May], 2010, at Cranbrook, in the Province of British Columbia.

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

[Cheryl Casimer]

Chief Cheryl Casimer

[Jim Whitehead]

Councillor Jim Whitehead

[Joe Pierre]

Councillor Joe Pierre

Councillor Pat Cardinal

Councillor Corrie Walkley

SCHEDULE
2010 TAX RATES

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	8.3814
Class 2 - Utilities	55.0000
Class 4 - Major Industry	23.4678
Class 5 - Light Industry	25.3131
Class 6 - Business and Other	25.3131
Class 7 - Forest Land	21.7915
Class 8 - Recreational Property/Non-Profit Organization	14.5667
Class 9 - Farm	14.6674

**SUMAS FIRST NATION
ANNUAL EXPENDITURE LAW, 2010**

[Effective June 16, 2010]

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, including laws authorizing the expenditure of local revenues;

B. The Council of the Sumas First Nation has enacted the *Sumas First Nation Property Assessment By-law* dated October 12, 2004 and the *Sumas First Nation Property Taxation By-law* dated October 12, 2004, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

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

1. This Law may be cited as the *Sumas First Nation Annual Expenditure Law, 2010*.

2. In this Law:

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

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Sumas First Nation Property Assessment By-law* dated October 12, 2004;

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

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

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Sumas First Nation Property Taxation By-law* dated October 12, 2004.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2010, and ending March 31, 2011, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

11. 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.

12. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 1st day of June, 2010, at Abbotsford, in the Province of British Columbia.

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

[Dalton Silver]

Chief Dalton Silver

[Clint Tuttle]

Councillor Clint Tuttle

Councillor Murray Ned

[Jackie Bird]

Councillor Jackie Bird

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$255,247
TOTAL REVENUES	\$255,247

EXPENDITURES

1. General Government Expenditures	
a. Tax Appeals	\$20,000
b. General Administrative	\$71,480
c. Tax Admin	\$5,000
c. Computers	\$5,000
2. Protection Services	
a. Policing	
b. Firefighting	\$1,390
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	\$289
b. Snow and Ice Removal	\$30,000
c. Parking	
d. Public Transit	
e. Street Lights	\$187
4. Recreation and Cultural Services	
a. Recreation	\$24,000
b. Culture - Longhouse	\$12,088
c. Playground and Parks	\$10,000
5. Community Development	
a. Education	
b. Housing	\$50,000
c. Planning and Zoning	
d. Community Programs	\$10,000
e. Economic Development Program	

f. Heritage Protection	
g. Agricultural Development	
h. Urban Renewal	
i. Beautification	
j. Land Rehabilitation	
k. Tourism	
l. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Septic	\$1,200
c. Garbage Waste Collection and Disposal	\$2,642
d. Sewer	\$2,561
7. Fiscal Services	
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	
a. Health	
b. Social Programs and Assistance	
c. Trade and Industry	
d. Other Service	
9. Taxes Collected for Other Governments	
10. Grants:	
a. Home owner grant equivalents:	
b. Other grants:	
11. Contingency Amounts	\$9,410
12. Transfers into reserve funds	
TOTAL EXPENDITURES	\$255,247
<u>BALANCE</u>	\$0

**SUMAS FIRST NATION
ANNUAL RATES LAW, 2010**

[Effective June 16, 2010]

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, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Sumas First Nation has enacted the *Sumas First Nation Property Assessment By-law* dated October 12, 2004 and the *Sumas First Nation Property Taxation By-law* dated October 12, 2004, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Sumas First Nation Annual Rates Law, 2010*.

2. In this Law:

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

“Assessment Law” means the *Sumas First Nation Property Assessment By-law* dated October 12, 2004;

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

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Sumas First Nation Property Taxation By-law* dated October 12, 2004.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board 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.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

8. 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.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 1st day of June, 2010, at Abbotsford, in the Province of British Columbia.

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

[Dalton Silver]

Chief Dalton Silver

Councillor Murray Ned

[Jackie Bird]

Councillor Jackie Bird

[Clint Tuttle]

Councillor Clint Tuttle

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER \$1,000 Total Assessed Value
<u>British Columbia</u>	
Class 2 - Utilities	68.1222
Class 5 - Light Industry	25.9923
Class 6 - Business and Other	25.3602
Class 9 - Farm	25.2225

**TOBACCO PLAINS INDIAN BAND
ANNUAL EXPENDITURE LAW, 2010**

[Effective June 5, 2010]

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, including laws authorizing the expenditure of local revenues;

B. The Council of the Tobacco Plains Indian Band has enacted the *Tobacco Plains Indian Band Assessment Law 2008*, and the *Tobacco Plains Indian Band Taxation By-law 2008*, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

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

1. This Law may be cited as the *Tobacco Plains Indian Band Annual Expenditure Law, 2010*.

2. In this Law:

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

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Tobacco Plains Indian Band Property Assessment Law, 2008*;

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

“First Nation” means the Tobacco Plains Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Tobacco Plains Indian Band Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2010 and ending March 31, 2011, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

6. Expenditures of local revenues must be made only in accordance with the annual budget.

7. Notwithstanding section 6 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

10. 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.

11. The Schedule attached to this Law forms part of and is an integral part of this Law.

12. This Law comes into force and effect on the later of May 28, 2010 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25 day of May, 2010, at the Tobacco Plains Band Office, in the Province of British Columbia.

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

[Mary Mahseelah]

Chief Mary Mahseelah

[Rob Eneas]

Councillor

[Robin Gravelle]

Councillor

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$71738
TOTAL REVENUES	\$71738

EXPENDITURES

1. General Government Expenditures	
a. Audit Fees	\$1500.00
b. Contract Fees	\$7459.00
c. Tax Administrator wages	\$17971.00
d. Tax Administrator benefits	\$3594.00
e. Travel	\$1500.00
f. Trainings	\$1500.00
g. Administration Fees	\$8000.00
h. Bank Charges	\$200.00
2. Protection Services	
a. Fire Fighting	\$2803
3. Transportation	
a. Roads and Streets	\$22775.00
4. Recreation and Cultural Services	
a. Recreation	
5. Community Development	
a. Education	
6. Environment Health Services	
a. Garbage Waste Collection and Disposal	\$1850.00
7. Contingency Amounts	\$2016.00
8. HOG & ADG	\$570
TOTAL EXPENDITURES	\$71738.00
<u>BALANCE</u>	\$0

**TOBACCO PLAINS INDIAN BAND
ANNUAL RATES LAW, 2010**

[Effective June 5, 2010]

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, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Tobacco Plains Indian Band has enacted the *Tobacco Plains Indian Band Assessment By-law, 2008* and the *Tobacco Plains Indian Band Taxation By-law 2008*, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Tobacco Plains Indian Band Annual Rates Law, 2010*.

2. In this Law:

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

“Assessment Law” means the *Tobacco Plains Indian Band Assessment Law, 2008*;

“First Nation” means the Tobacco Plains Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Tobacco Plains Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than One Hundred dollars (\$100.00), the taxable property shall be taxed at One hundred dollars (\$100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board 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.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

8. 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.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the later of May 28, 2010 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25 day of May 2010, at Tobacco Plains Indian Band Office, in the Province of British Columbia.

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

[Mary Mahseelah]

Chief Mary Mahseelah

[Rob Eneas]

Councillor

[Robin Gravelle]

Councillor

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1000
<u>British Columbia</u>	
Class 1 - Residential	11.99547
Class 2 - Utilities	58.385
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	16.908

**TSAWOUT FIRST NATION
ANNUAL EXPENDITURE LAW, 2010**

[Effective June 5, 2010]

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, including laws authorizing the expenditure of local revenues;

B. The Council of the Tsawout First Nation has enacted the *Tsawout First Nation Property Assessment Law, 2008* and the *Tsawout First Nation Property Taxation Law, 2008*, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

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

1. This Law may be cited as the *Tsawout First Nation Annual Expenditure Law, 2010*.

2. In this Law:

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

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Tsawout First Nation Property Assessment Law, 2008*;

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

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

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Tsawout First Nation Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2010 and ending March 31, 2011, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Notwithstanding section 6 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

10. 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.

11. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [3rd] day of [June] , 2010, at Saanichton, in the Province of British Columbia.

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

<u>[Allan L. Claxton]</u>	
Chief Allan Claxton	
<u>[Lou Claxton]</u>	<u>[Frank Pelkey]</u>
Lou Claxton	Frank Pelkey
<u>[Stanley Sam]</u>	<u></u>
Stanley Sam	Toby Joseph
<u></u>	<u>[John Wilson]</u>
Antoine Underwood	John Wilson
<u></u>	
Joel Keith Pelkey Sr.	

SCHEDULE**Tsawout First Nation**

General Government Expenditure	
Executive and Legislative	\$95,000.00
General Administrative	\$101,000.00
Transportation	
Roads and Streets	\$30,000.00
Snow and Ice Removal	\$5,000.00
Recreation and Cultural Services	
Recreation	\$25,000.00
Culture	\$35,000.00
Other Recreation and Culture	\$75,000.00
Community Development	
Community Planning	\$10,000.00
Beautification	\$5,000.00
Environmental Health Services	
Water Purification and Supply	\$35,500.00
Sewage Collection and Disposal	\$35,000.00
Fiscal Services	
Other Fiscal Services	\$35,000.00
Other Services	
General Services Agreement	\$98,000.00
CRD General	\$35,000.00
CRD Hospital	\$44,000.00
BC Assessment Authority	\$15,000.00
Tax Appeals	\$7,500.00
Protection Services	
Mosquito Control	\$15,000.00
Animal Control	\$10,000.00
Sub-Total Budget	\$711,000.00
Contingency	\$12,836.07
HOG/ADG	\$400,000.00
Special Tax Expense	\$0.00
Total Budget	\$1,123,836.07
Property Tax Revenue	\$1,047,336.07
Other Revenue	\$76,500.00
Special Tax Revenue	\$0.00
Total Revenue	\$1,123,836.07
Balance	(\$0.00)

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

1. DISTRICT OF CENTRAL SAANICH GENERAL SERVICE AGREEMENT	\$98,000
2. CAPITAL REGIONAL DISTRICT GENERAL SERVICE AGREEMENT	\$35,000
3. CAPITAL REGIONAL DISTRICT HOSPITAL SERVICE AGREEMENT	\$44,000

Note: This Budget includes the attached Appendix.

APPENDIX A**Reserve Fund Balances****1. Sewer Replacement Reserve fund**

Beginning balance as of April 1, 2010:	125,000
--	---------

Transfers out

i. to local revenue account:

ii. to _____ reserve fund:

-

Transfers in

i. from local revenue account:

ii. from _____ reserve fund:

-

Ending balance as of March 31, 2011:

125,000

2. Water Replacement Reserve Fund

Beginning balance as of April 1, 2010:

Transfers out

i. to local revenue account:

ii. to _____ reserve fund:

-

Transfer in

i. from local revenue account:

ii. from _____ reserve fund:

-

Ending balance as of March 31, 2011:

-

**TSAWOUT FIRST NATION
ANNUAL RATES LAW, 2010**

[Effective June 5, 2010]

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, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Tsawout First Nation has enacted the *Tsawout First Nation Property Assessment Law, 2008* and the *Tsawout First Nation Property Taxation Law, 2008*, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tsawout First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Tsawout First Nation Annual Rates Law, 2010*.

2. In this Law:

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

“Assessment Law” means the *Tsawout First Nation Property Assessment Law, 2008*;

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

“property taxation law” means a law made under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means *Tsawout First Nation Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 shall be determined by imposing the rates set out in the Schedule for each property class established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where:

a) the amount of the tax levied on Class I taxable property in a taxation year is less than three hundred and fifty dollars (\$350), and

b) no taxpayer for that taxable property is over sixty-five (65) years of age, then

the taxable property shall be taxed at three hundred and fifty dollars (\$350) for the taxation year.

5. Notwithstanding section 3, where:

a) the amount of the tax levied on Class I taxable property in a taxation year is less than one hundred and fifty dollars (\$150), and

b) a taxpayer for that taxable property is at least sixty-five (65) years of age, then

the taxable property shall be taxed at one hundred and fifty dollars (\$150) for the taxation year.

6. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board 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.

7. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

9. 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.

10. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [3rd] day of [June], 2010, at Saanichton, in the Province of British Columbia.

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

[Allan L. Claxton]

Chief Allan Claxton

[Lou Claxton]

Lou Claxton

[Stanley Sam]

Stanley Sam

[Frank Pelkey]

Frank Pelkey

[Toby Joseph]

Toby Joseph

<hr/>	<hr/>
Antoine Underwood	[John Wilson]
	John Wilson
<hr/>	
[Joe K Pelkey]	
Joel Keith Pelkey Sr.	

SCHEDULE
2010 TAX RATES

PROPERTY CLASS	RATE PER
Class 1 - Residential	6.7400
Class 2 - Utilities	36.8476
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	19.1039
Class 7 - Forest Land	
Class 8 - Recreational Property/Non-Profit Organization	13.0082
Class 9 - Farm	

**TSLEIL-WAUTUTH NATION
ANNUAL EXPENDITURE LAW, 2010**

[Effective June 5, 2010]

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, including laws authorizing the expenditure of local revenues;

B. The Council of the Tsleil-Waututh Nation has enacted *Tsleil-Waututh Nation Assessment Law, 2010* and *Tsleil-Waututh Nation Taxation Law, 2010*, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Tsleil-Waututh Nation duly enacts as follows:

1. This Law may be cited as the *Tsleil-Waututh Nation Annual Expenditure Law, 2010*.

2. In this Law:

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

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Tsleil-Waututh Nation Property Assessment Law, 2010*;

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

“First Nation” means the Tsleil-Waututh Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Tsleil-Waututh Nation Property Taxation Law, 2010*.

3. The First Nation’s annual budget for the year beginning January 01, 2010 and ending December 31, 2010 is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. Those amounts as are indicated in the annual budget must be credited to the TWN Capital Infrastructure Replacement Fund.

7. This Law authorizes the expenditure from the TWN Capital Reserve Fund as indicated in the annual budget, for the purposes of community improvements.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Expenditures of local revenues must be made only in accordance with the annual budget.

10. Notwithstanding section 9 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

11. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

13. 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.

14. The Schedule attached to this Law forms part of and is an integral part of this Law.

15. This Law comes into force and effect on the later of May 28, 2010 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of May, 2010, at North Vancouver, in the Province of British Columbia.

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

[Chief Justin George]

Chief Justin George

Councillor Maureen Thomas

[Carleen Thomas]

Councillor Carleen Thomas

[Liana Martin]

Councillor Liana Martin

Councillor Jennifer Thomas

SCHEDULE A - ANNUAL BUDGET**TWN Taxation Authority****General Government Expenditures**

Executive and Legislative	\$45,000.00
General Administrative	\$120,000.00
Other General Government	\$20,000.00

Protection Services

Policing	\$0.00
Firefighting	\$7,500.00
Regulatory Measures	\$2,500.00
Other Protective Services	\$5,000.00

Transportation

Roads and Streets	\$20,000.00
Snow and Ice Removal	\$10,000.00
Parking	\$0.00
Public Transit	\$0.00
Other Transportation	\$10,000.00

Recreation and Cultural Services

Recreation	\$100,000.00
Culture	\$100,000.00
Other Recreation and Culture	\$0.00

Community Development

Education	\$50,000.00
Housing	\$25,000.00
Planning and Zoning	\$22,500.00
Community Planning	\$25,000.00
Economic Development Program	\$25,000.00
Heritage Protection	\$25,000.00
Agricultural Development	\$0.00
Urban Renewal	\$0.00
Beautification	\$50,000.00
Land Rehabilitation	\$0.00

Tourism	\$0.00
Other Regional Planning and Development	\$10,308.16
Environment Health Services	
Water Purification and Supply	\$0.00
Sewage Collection and Disposal	\$0.00
Garbage Waste Collection and Disposal	\$10,000.00
Other Environmental Services	\$10,000.00
Fiscal Services	
Interest Payments to the First Nations Finance Authority	\$0.00
Debt Payments to the First Nations Finance Authority	\$0.00
Other Payments to the First Nations Finance Authority	\$0.00
Other Interest Payments	\$0.00
Other Debt Charges	\$0.00
Other Fiscal Services	\$0.00
Debenture Payments	\$0.00
Other Services	
Health	\$20,000.00
Social Programs and Assistance	\$0.00
Trade and Industry	\$0.00
Other Service	\$706,120.54
Taxes Collected for Other Governments	
Taxes Collected for Other Governments	\$0.00
Grants	
Other grants A	\$0.00
Other grants B	\$0.00
Other grants C	\$0.00
Transfers into reserve funds	
Reserve fund A	\$25,000.00
Reserve fund B	\$0.00
Reserve fund C	\$0.00

Sub-Total Budget	\$1,443,928.70
Contingency	\$30,000.00
HOG/ADG	\$457,140.00
Special Tax Expense	<u>\$0.00</u>
Total Budget	<u>\$1,931,068.70</u>
Property Tax Revenue	\$1,345,929.50
Utilities and Admin.	\$585,139.20
Special Tax Revenue	<u>\$0.00</u>
Total Revenue	<u>\$1,931,068.70</u>
Balance	<u>(\$0.00)</u>

SCHEDULE

TSLEIL-WAUTUTH NATION

ANNUAL EXPENDITURE LAW 2010

Service Agreement with the Dist. Of North Vancouver (DNV)

The DNV will provide services such as:

- a) Fire Fighting
- b) To permit storm water and sanitary from properties on IR #3 to be discharge through the TWN infrastructure into the DNV's municipal system.
- c) To supply water through the TWN infrastructure on IR #3, other than for industrial purposes, and
- d) To provide other works and services to IR #3 and its occupants as are provided to other residents of the District.

**TSLEIL-WAUTUTH NATION
ANNUAL RATES LAW, 2010**

[Effective June 5, 2010]

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, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Tsleil-Waututh Nation has enacted *Tsleil-Waututh Nation Assessment Law, 2010* and *Tsleil-Waututh Nation Taxation Law, 2010*, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tsleil-Waututh Nation duly enacts as follows:

1. This Law may be cited as the *Tsleil-Waututh Nation Annual Rates Law, 2010*.

2. In this Law:

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

“Assessment Law” means the *Tsleil-Waututh First Nation Property Assessment Law, 2010*;

“First Nation” means the Tsleil-Waututh First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Tsleil-Waututh First Nation Property Taxation Law, 2010*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100.00), the taxable property shall be taxed at one hundred dollars (\$100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board 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.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

8. 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.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the later of May 28, 2010 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of May, 2010, at North Vancouver, in the Province of British Columbia.

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

[Chief Justin George]

Chief Justin George

[Carleen Thomas]

Councillor Maureen Thomas

Councillor Carleen Thomas

[Liana Martin]

Councillor Liana Martin

Councillor Jennifer Thomas

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER Thousand dollars (\$1,000.00)
<u>British Columbia</u>	
Class 1 - Residential	4.74628
Class 2 - Utilities	57.82991
Class 4 - Major Industry	54.22548
Class 5 - Light Industry	31.81089
Class 6 - Business and Other	17.48427
Class 7 - Forest Land	N/A
Class 8 - Recreational Property/Non-Profit Organization	9.90644
Class 9 - Farm	N/A

**TSLEIL-WAUTUTH NATION
PROPERTY ASSESSMENT LAW, 2010**

[Effective March 16, 2010]

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SCHEDULES

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- III Notice of Assessment Inspection
- IV Declaration of Purpose for the Use of Assessment Information
- V Assessment Notice
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- 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 Tsleil-Waututh Nation deems it to be in the best interests of the Tsleil-Waututh Nation to make a law for such purposes; and

C. The Council of the Tsleil-Waututh 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 Tsleil-Waututh Nation duly enacts as follows:

PART I CITATION

Citation

1. This Law may be cited as the *Tsleil-Waututh 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;

“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;

“Land Code” means the *Tsleil-Waututh Nation Land Code*, enacted in 2007 in accordance with the *First Nations Land Management Act*, S.C. 1999, c.24;

“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;

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

“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 31;

“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;

“registered charge” means an interest in land that has been filed or registered in a registry, including but not limited to the Tsleil-Waututh Lands Registry, the First Nations Land Registry, the Indian Lands Registry, or the Manufactured Home Registry;

“reserve” means any land set apart for the use and benefit of the Tsleil-Waututh 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;

“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 *Tsleil-Waututh Nation Property Taxation Law, 2010*;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;

“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 Tsleil-Waututh Nation, and all penalties, interest and costs added to taxes under such a law; and

“Tsleil-Waututh Nation” means the Tsleil-Waututh Nation (formerly known as the Burrard Indian Band), being a band named in the schedule to the Act.

(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 Tsleil-Waututh 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

- (a) all interests in land that are subject to taxation under the Taxation Law;
- (b) all interests in land for which grants- or payments-in-lieu may be accepted by Council; and
- (c) non-taxable interests in land, as directed by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

- (a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and
- (b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

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

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

- (a) present use;
- (b) location;
- (c) original cost;
- (d) replacement cost;
- (e) revenue or rental value;
- (f) selling price of the interest in land and comparable interests in land;
- (g) economic and functional obsolescence; and
- (h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where the Tsleil-Waututh Nation or the Minister, under 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 Land Code.

(13) The assessor must assess interests in land according to the property classes established under this Law.

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

(15) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(16) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(17) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(18) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

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

Exemption from Assessment

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act*, R.S.B.C. 1996, c.111 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 56 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 after the certification of the assessment roll under section 11, the assessor must

- (a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;
- (b) date and initial amendments made to the assessment roll under this section; and
- (c) prepare a revised assessment roll.

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

(a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

Validity of Assessment Roll

13. An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite

(i) any omission, defect or error committed in, or with respect to, the assessment roll,

(ii) any defect, error or misstatement in any notice required, or

(iii) any omission to mail any notice required; and

(b) for all purposes, the assessment roll of the Tsleil-Waututh 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 Tsleil-Waututh Nation office by any person during regular business hours.

(2) In addition to inspection under subsection (1), Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll

(a) to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) to harass an individual.

(4) The assessor may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a registered 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 to the chargeholder copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

17.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice will be deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) The assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars (\$6), the information contained in the current Assessment Notice sent by the assessor.

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

18.(1) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2).

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

- (a) holder of the interest in land; and
- (b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

- (a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in
 - (i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or
 - (ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;
- (b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;
- (c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and
- (d) improvements, other than a manufactured home, that
 - (i) are substantially damaged or destroyed after October 31 and before the following January 1, and
 - (ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

- (a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or
- (b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

- (a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or
- (b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

- (c) a holder's failure to disclose,
- (d) a holder's concealment of particulars relating to assessable property,
- (e) a person's failure to respond to a request for information under subsection 8(1), or
- (f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

- (a) deliver a certified copy of the supplementary assessment roll to the Council;
- (b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and
- (c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

- (a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;
- (b) be made in writing and include the information set out in Schedule VI; and
- (c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21.(1) Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 18(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of three (3) members, including

(a) at least one (1) member who is a member of the law society of the Province; and

(b) at least one (1) member who has experience in assessment appeals in the Province,

and may include a person who is a member of the Tsleil-Waututh Nation.

(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 Tsleil-Waututh Nation must remunerate

(a) the chair (or 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 replacement member appointed to act) who is not the chair but meets the requirements of paragraph 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 Tsleil-Waututh 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 their 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 Tsleil-Waututh Nation or a member of Council;

(c) is an employee of the Tsleil-Waututh Nation; or

(d) has financial dealings with the Tsleil-Waututh 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 Tsleil-Waututh 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 such administrative and other 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;
- (e) preside at hearings of the Assessment Review Board; and
- (f) have the custody and care of all records, documents, orders and decisions made by or pertaining to 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.

Removal of Member

25. 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 their duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

26. 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

27. 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

28.(1) Any person, including without limitation the Tsleil-Waututh 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 200-2925 Virtual Way, Vancouver, BC V5M 4X5.

(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; and
- (d) any alleged error or omission in an assessment or Assessment Notice.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

29. 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

30.(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

- 31.** The parties in a hearing, except as provided in subsection 30(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

32. 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

33. Subject to section 46, 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

- 34.(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

35.(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

36.(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

37.(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

38.(1) The quorum of the Assessment Review Board is three (3) members.

(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

39. A decision of the majority of the members is a decision of the Assessment Review Board.

Combining Hearings

40. 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

41. 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

42.(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

43. 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

44. 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

45.(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

46. 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

47.(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

48.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of twenty-five dollars (\$25).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

49.(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

50.(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 48(1).

PART XI

GENERAL PROVISIONS

Disclosure of Information

51.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

(2) The assessor may disclose, to the agent of a holder, confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

52. Notwithstanding section 51, 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

53. 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 Tsleil-Waututh Nation, tax administrator or the assessor to do something within the required time.

Notices

54.(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

55.(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

56. The *Tseil Waututh Nation (Burrard Indian Band) Consolidated Property Assessment and Taxation By-law 1997*, as amended, is hereby repealed in its entirety.

Force and Effect

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 01st day of February, 2010, at North Vancouver, in the Province of British Columbia.

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

[Justin George]

Chief Justin George

[Jennifer Thomas]

Councillor Jennifer Thomas

[Liana Martin]

Councillor Liana Martin

[Maureen Thomas]

Councillor Maureen Thomas

[Carleen Thomas]

Councillor Carleen Thomas

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 TSLEIL-WAUTUTH NATION**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to subsection 8(1) of the *Tsleil-Waututh 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 Tsleil-Waututh 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 *Tsleil-Waututh Nation Property Assessment Law, 2010*, the assessor for the Tsleil-Waututh Nation proposes to conduct an inspection of the above-referenced assessable property on _____, 20__ at _____ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

Assessor for the Tsleil-Waututh 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 *Tsleil-Waututh 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 Tsleil-Waututh Nation and delivered to the 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 *Tsleil-Waututh 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 *Tsleil-Waututh Nation Property Assessment Law, 2010*.

Tax Administrator for the Tsleil-Waututh Nation

Dated: _____, 20__ .

SCHEDULE VI

(Subsection 20(3))

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Tsleil-Waututh Nation
200- 2925 Virtual Way, Vancouver, BC V5M 4X5

PURSUANT to the provisions of the *Tsleil-Waututh 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:

Name of Applicant (please print)

Signature of Applicant

Dated: _____, 20____ .

SCHEDULE VII
(Subsection 28(1))

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Tsleil-Waututh Nation
200- 2925 Virtual Way, Vancouver, BC V5M 4X5

PURSUANT to the provisions of the *Tsleil-Waututh 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:

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

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 47(1))

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Tsleil-Waututh Nation

[address]

PURSUANT to the provisions of the *Tsleil-Waututh 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 30(2))

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 20____

Time: _____ (A.M./P.M.)

Location: _____ [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

 (all submissions and documents received in respect of the appeal will be forwarded to all parties)

 Chair, Assessment Review Board

Dated: _____, 20____ .

SCHEDULE X

(Subsection 42(1))

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Tsleil-Waututh Nation in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20____

Time: _____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

and any other documents in your possession that may relate to this assessment.

A twenty dollar (\$20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [address] on or before _____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

Chair, Assessment Review Board

Dated: _____, 20____.

SCHEDULE XI

(Section 11 and subsection 12(2))

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

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

I, _____, being the assessor for the Tsleil-Waututh Nation, hereby certify that this is the Tsleil-Waututh 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 *Tsleil-Waututh Nation Property Assessment Law, 2010*.

(Signature of Assessor)

Dated _____, 20__ at _____, _____.
(City) (Province)

**TSLEIL-WAUTUTH NATION
PROPERTY TAXATION LAW, 2010**

[Effective March 16, 2010]

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SCHEDULES

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- X Notice of Cancellation of Interest in Land
- XI Certificate of Cancellation of Interest in Land
- XII Notice of Discontinuance of Services
- XIII Notice of Intention to Collect Rent to Pay Taxes
- XIV Notice of Rent Collection to Pay Taxes

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 Tsleil-Waututh Nation deems it to be in the best interests of the Tsleil-Waututh Nation to make a law for such purposes; and

C. The Council of the Tsleil-Waututh 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 Tsleil-Waututh Nation duly enacts as follows:

PART I CITATION

Citation

1. This Law may be cited as the *Tsleil-Waututh 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 *Tsleil-Waututh Nation Property Assessment Law, 2010*;

“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;

- “Certificate of Cancellation of Interest in Land” means a certificate containing the information set out in Schedule XI;
- “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 Nations Land Management Act*” means the *First Nations Land Management Act*, S.C. 1999, c.24;
- “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;
- “*Indian Act*” means the *Indian Act*, R.S.C. 1985, c.I-5;
- “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;
- “Land Code” has the meaning given to that term in the Assessment Law;
- “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*;
- “Manager of Lands” means a person appointed by resolution as Manager of Lands, in accordance with the Land Code;
- “manufactured home” has the meaning given to that term in the Assessment Law;
- “Minister” has the meaning given to that term in the Act;

“Notice of Cancellation of Interest in Land” means a notice containing the information set out in Schedule X;

“Notice of Discontinuance of Services” means a notice containing the information set out in Schedule XII;

“Notice of Intention to Collect Rent to Pay Taxes” means a notice containing the information set out in Schedule XIII;

“Notice of Rent Collection to Pay Taxes” means a notice containing the information set out in Schedule XIV;

“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 Tsleil-Waututh 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 installment payment plan” means a monthly plan for the payment of taxes, as set out in section 14;

“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 Tsleil-Waututh Nation, and all penalties, interest and costs added to taxes under such a law;

“taxpayer” means a person liable for taxes in respect of taxable property;

“tenant” includes any person in possession of an interest in land, or who is entitled under a lease, license or other legal means to possess or occupy an interest in land, and includes a sub-tenant;

“Tsleil-Waututh Nation” means the Tsleil-Waututh Nation (formerly known as the Burrard Indian Band), being a band named in the schedule to the Act; and

“Tsleil-Waututh Nation Corporation” means a corporation in which at least a majority of the shares are held in trust for the benefit of the Tsleil-Waututh Nation or all of the members of the Tsleil-Waututh Nation.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III

ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of their supervisor, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the Tsleil-Waututh 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 Tsleil-Waututh 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 Tsleil-Waututh 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 Tsleil-Waututh Nation, recoverable by the Tsleil-Waututh 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 Tsleil-Waututh 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 Tsleil-Waututh 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 Tsleil-Waututh 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 Tsleil-Waututh Nation on the 15th day of the month immediately preceding that three (3) month period;
- (c) interest must 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 Tsleil-Waututh Nation;
- (b) subject to subsection (2), any interest in land held or occupied by the Tsleil-Waututh Nation or a Tsleil-Waututh Nation Corporation;
- (c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;
- (d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;
- (e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;
- (f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;
- (g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and

(h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the Tsleil-Waututh Nation, the Tsleil-Waututh Nation, or a Tsleil-Waututh Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the Tsleil-Waututh Nation, the Tsleil-Waututh Nation, or a Tsleil-Waututh 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*, R.S.B.C. 1996, c.194 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*, R.S.B.C. 1996, c.194 if the holder's property was subject to taxation by a local government.

(4) Council must in each taxation year determine all grants that are to be given under this Part and must 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 Tsleil-Waututh Nation during normal business hours, by cheque, money order or cash, or electronically.

(3) Payment of taxes made by cheque or money order must be made payable to the Tsleil-Waututh Nation.

(4) Where a taxpayer has been approved for the tax installment payment plan, taxes are due as set out in subsection (1), but are payable in accordance with subsection 14(4).

(5) For clarity, a taxpayer must pay taxes in accordance with subsections (1) and (2) unless the taxpayer has received approval to pay taxes under the tax installment payment plan.

PART VIII

TAX ROLL AND TAX NOTICE

Tax Roll

13.(1) On or before May 30 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

- (a) a description of the property as it appears on the assessment roll;
- (b) the name and address of the holder entered on the assessment roll with respect to the property;
- (c) the name and address of every person entered on the assessment roll with respect to the property;

- (d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;
- (e) the amount of taxes levied on the property in the current taxation year under this Law;
- (f) the amount of any unpaid taxes from previous taxation years; and
- (g) if the taxpayer is paying taxes under the tax installment payment plan, the amount of each of the twelve (12) installment payments payable in the current taxation year.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

- (a) the amount of taxes levied on the property in the current taxation year under this Law; and
- (b) the amount of any unpaid taxes from previous taxation years.

Tax Installment Payment Plan

14.(1) A taxpayer of a residential property may, on or before July 2 in the year before the taxation year in which the tax installment payment plan is to apply, apply to the tax administrator to pay taxes in installments as set out in this section.

(2) In order to be accepted for the tax installment payment plan, the taxpayer must

- (a) have no unpaid taxes owing to the Tsleil-Waututh Nation;
- (b) complete and submit to the tax administrator an application in the form prescribed by the tax administrator from time to time, on or before July 2 in the year before the taxation year in which the tax installment plan is to apply;
- (c) not have their taxes paid by their mortgage company; and
- (d) if applicable, apply for the Home Owner Grant under subsection 10(2) on or before the deadline.

(3) Once approved under this section, the taxpayer remains on the tax installment payment plan from year to year, unless the taxpayer

- (a) requests removal from the plan in writing to the tax administrator; or
- (b) fails to pay an installment payment on or before the due date, and the tax administrator gives written notice to the taxpayer of removal from the plan.

(4) Installment payments under the tax installment payment plan must be paid as follows:

- (a) payments must be made on the second day of every month, beginning on August 2 of the year before the taxation year in which the taxes are due and ending on July 2 of the taxation year in which the taxes are due;

(b) the installments payable on August 2 through June 2 are, at the discretion of the taxpayer, either

(i) in an amount determined by the taxpayer provided that it is no less than one hundred dollars (\$100), or

(ii) calculated in accordance with the following formula:

(previous year's tax bill + 5% / 11);

(c) the final installment payable on July 2 is the difference between the amount of taxes owing as set out in the tax notice and the total amount that has been paid in accordance with paragraph (b); and

(d) in the event that the amount paid under paragraph (b) is greater than the amount owing on the tax notice, the balance must be

(i) refunded to the taxpayer, or

(ii) applied to the next year's taxes for the property,

at the discretion of the taxpayer.

(5) Notwithstanding paragraph (4)(a),

(a) if taxes were levied on a property for only part of the previous taxation year because the assessment was added to the tax roll during the taxation year, the installments may be determined using the amount the tax administrator estimates would have been levied on the property if taxes had been levied for the entire taxation year;

(b) if a property has been added to the assessment roll for the current taxation year, but was not taxed in the previous taxation year, the installments may be based on the estimated total amount of taxes to be levied on the property in the current year; and

(c) if the tax administrator considers that the installments are too high or too low in relation to its estimate of the total taxes that are to be levied on the property in the current year, the tax administrator may adjust the installments to the extent the tax administrator considers appropriate.

(6) Where a taxpayer fails to pay an installment by the due date for that installment, the tax administrator must, as soon as practicable, send a notice to the taxpayer

(a) advising of the default;

(b) setting out the amount due in accordance with subsection (4); and

(c) advising of the taxpayer's removal from the tax installment payment plan, in accordance with paragraph (3)(b).

Annual Tax Notices

15.(1) On or before June 1 in each taxation year, the tax administrator must mail a Tax Notice to

- (a) each holder of taxable property under this Law, and
- (b) each person whose name appears on the tax roll in respect of the property, to the address of the person as shown on the tax roll.
- (2) The Tax Notice must contain the information set out in subsection 13(2).
- (3) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.
- (4) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.
- (5) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.
- (6) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.
- (7) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under Part IX.

Amendments to Tax Roll and Tax Notices

- 16.(1)** Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.
- (2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.
 - (3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.
 - (4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

- 17.(1)** If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may
- (a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable

in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

18.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PERIODIC PAYMENTS

Taxes as Percentage of Rental Payment

19.(1) Council, with the consent of the locatee where applicable, may by resolution declare that taxes respecting an interest in land that is leased be expressed as a percentage of the rent payment and collected with it in accordance with the terms of a lease agreement or the terms of an agreement with the landlord.

(2) Where the Tsleil-Waututh 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 must be a discharge of the liability for tax to the extent of the payment.

(3) Where taxes are due and payable in conjunction with payment of rent under this Part, the proportionate payment is due and payable on the date that the rent is due and payable.

PART X

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

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

Tax Certificate

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

(2) The fee for a Tax Certificate is twenty dollars (\$20) for each tax roll folio searched.

PART XI**PENALTIES AND INTEREST****Penalty**

22. If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid must be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

23. If all or any portion of taxes remains unpaid after July 2 of the year levied, the unpaid portion accrues interest at fifteen percent (15%) per year.

Application of Payments

24. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XII**REVENUES AND EXPENDITURES****Revenues and Expenditures**

25.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the Tsleil-Waututh Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) grants- or payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

26.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, money in a reserve fund must be deposited in a separate account and the money and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) 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 Tsleil-Waututh 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 Tsleil-Waututh 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

27.(1) The liability referred to in subsection 6(2) is a debt recoverable by the Tsleil-Waututh 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, XVI and XVII, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

28.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIV, XV, XVI and XVII and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

29.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

30.(1) This section applies to this Part and Parts XIV, XV, XVI and XVII.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIV

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

31.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III.

Notice of Seizure and Sale

32.(1) Before proceeding under subsection 31(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or

by-law 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

33.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

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

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 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

35. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

36.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the Tsleil-Waututh Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

37.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

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

Upset Price

38.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 42(1), plus five percent (5%) of that total.

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

Notice of Sale of a Right to Assignment of Taxable Property

39.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the Tsleil-Waututh 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 and Manager of Lands

40. The tax administrator must, without delay, provide to the Minister and the Manager of Lands written notice of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

41. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

- (a) the taxable property is subject to redemption as provided in subsection 42(1);
- (b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to
 - (i) impeachment for waste, and
 - (ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;
- (c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and
- (d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

42.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the Tsleil-Waututh 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 Tsleil-Waututh Nation must, without delay, repay to that bidder the amount of the bid; and
 - (b) the tax administrator must provide, to the Minister and the Manager of Lands, written notice 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 Tsleil-Waututh Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 39(3).

Assignment of Taxable Property

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

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 42(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 42(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

44.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the Tsleil-Waututh 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 Tsleil-Waututh Nation

45.(1) If the right to assignment of taxable property is purchased by the Tsleil-Waututh Nation under subsection 39(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XVI

CANCELLATION OF INTEREST IN LAND

Cancellation of Interest in Land

46.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may cancel the interest in land in respect of which the taxes are unpaid.

(2) Before proceeding under subsection (1), the tax administrator must, on at least two separate occasions at least twenty-one (21) days apart, deliver a Notice of Cancellation of Interest in Land to the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than nine (9) months after the second Notice of Cancellation of Interest in Land is delivered to the debtor, the tax administrator may cancel the interest in land held by the taxpayer.

(4) If the tax administrator cancels an interest in land in accordance with subsection (3), the tax administrator must, as soon as practicable,

(a) issue, and deliver to the debtor, a Certificate of Cancellation of Interest in Land; and

(b) register the Cancellation of Interest in Land in every registry in which the taxable property is registered at the time of the cancellation.

(5) Where the tax administrator cancels an interest in land in accordance with this section, the interest in land must

(a) with the consent of the Minister where applicable, revert to the Tsleil-Waututh Nation where the Tsleil-Waututh Nation was the lessor; or

(b) with the consent of the Minister where applicable, revert to the locatee in all other circumstances.

(6) Where the tax administrator cancels an interest in accordance with this section, all taxes owing under this Law are also cancelled.

PART XVII

DISCONTINUANCE OF SERVICES

Discontinuance of Services

47.(1) Subject to this section, the Tsleil-Waututh 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 Tsleil-Waututh 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 Tsleil-Waututh 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 XVIII

RIGHT TO COLLECT RENT TO PAY TAXES

Right to Collect Rent to Pay Taxes

48.(1) Where

- (a) taxes remain unpaid after a Tax Arrears Certificate is issued to a debtor, and
- (b) the taxable property on which the unpaid taxes are owing is occupied in whole or in part by a tenant whose landlord is the debtor,

the tax administrator may recover the amount of unpaid taxes by collecting rent due to the debtor by a tenant, in accordance with this section.

(2) At least thirty (30) days before delivering a notice under subsection (3), the tax administrator must deliver a Notice of Intention to Collect Rent to Pay Taxes to the debtor, advising the debtor of the Tsleil-Waututh Nation's intention to proceed under this section unless all unpaid taxes are paid in full within thirty (30) days.

(3) If the taxes remain unpaid more than thirty (30) days after the delivery of a Notice of Intention to Collect Rent to Pay Taxes, the tax administrator may deliver to the tenant a Notice of Rent Collection to Pay Taxes, requiring the tenant to pay to the Tsleil-Waututh Nation all rent owing to the debtor as it becomes due, until the Tsleil-Waututh Nation gives written notice to the tenant that all unpaid taxes are paid in full to the Tsleil-Waututh Nation.

(4) A tenant may deduct from rent owing to the debtor all amounts paid to the Tsleil-Waututh Nation under this section.

PART XIX

GENERAL PROVISIONS

Disclosure of Information

49.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

50. Notwithstanding section 49, 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

51. 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 Tsleil-Waututh Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

52.(1) No person may commence an action or proceeding for the return of money paid to the Tsleil-Waututh 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 Tsleil-Waututh Nation must be deemed to have been voluntarily paid.

Notices

53.(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

54.(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

55. The *Tsleil Waututh Nation (Burrard Indian Band) Consolidated Property Assessment and Taxation By-law 1997*, as amended, is hereby repealed in its entirety.

Force and Effect

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 01st day of February 2010, at North Vancouver, in the Province of British Columbia.

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

[Justin George]

Chief Justin George

[Jennifer Thomas]

Councillor Jennifer Thomas

[Liana Martin]

Councillor Liana Martin

[Maureen Thomas]

Councillor Maureen Thomas

[Carleen Thomas]

Councillor Carleen Thomas

SCHEDULE I

(Subsection 18(1))

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE TSLEIL-WAUTUTH NATION**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to subsection 18(1) of the *Tsleil-Waututh 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 Tsleil-Waututh Nation

Dated: _____, 20____.

SCHEDULE II
(Subsection 15(1))
TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *Tsleil-Waututh 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. For eligible taxpayers, the amount of the monthly tax installment payments for the current taxation year is set out below.

Payments must be made at the offices of the Tsleil-Waututh Nation, located at 3075 Takaya Dr., North Vancouver, BC V7H 3A8 during normal business hours. Payment must be made by cheque, money order or cash, or electronically.

Taxes that are not paid by July 2 or, if applicable, by the due date for an installment payment, incur penalties and interest in accordance with the *Tsleil-Waututh Nation Property Taxation Law, 2010, Part XI*.

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	\$_____
Installment Payments	\$_____/month

Tax Administrator for the Tsleil-Waututh Nation

Dated: _____, 20__ .

SCHEDULE III

(Subsection 31(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 | \$ 50 |
| 2. For service of notice on each person or place | \$ 50 |
| 3. For advertising in newspaper | \$ 350 |
| 4. For time spent in conducting a seizure and sale of personal property | \$ 50 per person per hour |
| 5. Actual cost of seizure and storage will be charged based on receipts. | |

SCHEDULE IV

(Subsection 21(1))

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Tsleil-Waututh 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 Tsleil-Waututh Nation

Dated: _____, 20____.

SCHEDULE V

(Subsection 28(1))

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Tsleil-Waututh 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 the total unpaid tax debt is paid on or before _____, no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before _____, a further penalty of _____ dollars (\$ _____) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of fifteen percent (15%) per year.

Payments must be made at the offices of the Tsleil-Waututh Nation, located at 3075 Takaya Dr., North Vancouver, BC V7H 3A8 during normal business hours. Payment must be made by cheque, money order or cash, or electronically.

The following persons are jointly and severally liable for the total unpaid tax debt:

Tax Administrator for the Tsleil-Waututh Nation

Dated: _____, 20____.

SCHEDULE VI

(Subsection 32(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 subsection 32(1) of the *Tsleil-Waututh Nation Property Taxation Law, 2010*, 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 must be published.

Tax Administrator for TWN

Dated: _____, 20____.

SCHEDULE VII

(Subsection 33(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 Tsleil-Waututh Nation will take place on _____, 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to subsection 33(1) of the *Tsleil-Waututh 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 must be paid to any holders of registered security interests in the property and to the Tsleil-Waututh Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds must be paid to the debtor.

Tax Administrator for the Tsleil-Waututh Nation

Dated: _____, 20____.

SCHEDULE VIII

(Subsection 37(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 37(2) of the *Tsleil-Waututh 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 [auction], including the conditions that are attached to the acceptance of an offer, must be conducted in accordance with the procedures prescribed by the Council of the Tsleil-Waututh Nation, a copy of which may be obtained from the tax administrator.
2. The tax administrator must
 - (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and
 - (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.
3. The Notice of Sale of a Right to Assignment of Taxable Property must 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 must 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 must 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 must be published.
6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the Tsleil-Waututh 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 Tsleil-Waututh 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 Tsleil-Waututh Nation must, 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 must 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 Tsleil-Waututh Nation must assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property must 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 Tsleil-Waututh Nation must, without delay, provide to the Minister and the Manager of Lands written notice 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 must 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 Tsleil-Waututh 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 must be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, must be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property must be paid first to the Tsleil-Waututh 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 must be paid to the debtor in accordance with the *Tsleil-Waututh Nation Property Taxation Law, 2010*.

Tax Administrator for the Tsleil-Waututh Nation

Dated: _____, 20____ .

SCHEDULE IX

(Subsection 39(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 Tsleil-Waututh 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 must 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, must be conducted in accordance with the procedures prescribed by the Council of the Tsleil-Waututh 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 Tsleil-Waututh Nation must 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 Tsleil-Waututh 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 Tsleil-Waututh Nation must, 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 must 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 Tsleil-Waututh Nation must assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property must 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 Tsleil-Waututh Nation must, without delay, provide to the Minister and the Manager of Lands written notice 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 must 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 must be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, must be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property must be paid first to the Tsleil-Waututh 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 must be paid to the debtor in accordance with the *Tsleil-Waututh Nation Property Taxation Law, 2010*.

Tax Administrator for the Tsleil-Waututh Nation

Dated: _____, 20__.

SCHEDULE X

(Subsection 46(2))

NOTICE OF CANCELLATION OF INTEREST IN LAND

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 nine (9) months of the issuance of a Tax Arrears Certificate, the tax administrator may cancel the debtor's interest, pursuant to the *Tsleil-Waututh Nation Property Taxation Law, 2010*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being ninety (90) days from the date of issuance of this notice, the following interest(s) will be cancelled:

[list interest(s) to be cancelled]

Tax Administrator for the Tsleil-Waututh Nation

Dated: _____, 20____.

SCHEDULE XI

(Subsection 46(4))

CERTIFICATE OF CANCELLATION OF INTEREST IN LAND

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

I, _____, Tax Administrator for the Tsleil-Waututh Nation, hereby certify that the above-mentioned interest in land on reserve has been cancelled pursuant to subsection 46(4) of the *Tsleil-Waututh Nation Property Taxation Law, 2010* as a result of the failure of _____ to pay the outstanding tax debt which was due and payable.

Tax Administrator for the Tsleil-Waututh Nation

Dated: _____, 20____.

SCHEDULE XII

(Subsection 47(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 *Tsleil-Waututh 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 Tsleil-Waututh Nation

Dated: _____, 20____.

SCHEDULE XIII

(Subsection 48(2))

NOTICE OF INTENTION TO COLLECT RENT TO PAY TAXES

TO: _____

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 above-referenced 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 THIRTY (30) days after delivery of this notice may result in the tax administrator, pursuant to subsection 48(2) of the *Tsleil-Waututh Nation Property Taxation Law, 2010*, delivering to the tenant(s) of the taxable property a Notice of Rent Collection to Pay Taxes, requiring the tenant to pay to the Tsleil-Waututh Nation, effective from the date of delivery of that Notice, all rent owing to you as it becomes due until all unpaid taxes are paid in full to the Tsleil-Waututh Nation.

Tax Administrator for the Tsleil-Waututh Nation

Dated: _____, 20____.

SCHEDULE XIV

(Subsection 48(3))

NOTICE OF RENT COLLECTION TO PAY TAXES

TO: _____

ADDRESS: _____

RE: OUTSTANDING TAX DEBT OF: [insert name of debtor] (the “debtor”)

DESCRIPTION OF INTEREST IN LAND: _____
(the “taxable property”)

TAKE NOTICE that the above-referenced debtor has failed to pay all taxes, penalties and interest due and owing to the Tsleil-Waututh Nation under the *Tsleil-Waututh Nation Property Taxation Law, 2010*.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to the debtor in respect of these unpaid taxes, and a Notice of Intention to Collect Rent to Pay Taxes dated _____ was delivered to the debtor, in accordance with subsections 28(1) and 47(2), respectively, of the *Tsleil-Waututh Nation Property Taxation Law, 2010*.

YOU ARE HEREBY REQUIRED TO PAY to the Tsleil-Waututh Nation, as a tenant of the taxable property and on account of the debtor’s unpaid taxes, all rent that is due from you to the debtor, and all rent as it becomes due from you to the debtor, until you receive written notification from the Tsleil-Waututh Nation that all unpaid taxes in respect of the taxable property have been paid in full.

AND TAKE NOTICE THAT you may deduct from rent owing to the debtor all amounts paid to the Tsleil-Waututh Nation pursuant to this Notice.

AND TAKE NOTICE THAT this Notice is effective immediately on delivery.

All payments must be made to: Tax Administrator, Tsleil-Waututh Nation

Tax Administrator for the Tsleil-Waututh Nation

Dated: _____, 20____.

**TZEACHTEN FIRST NATION
ANNUAL EXPENDITURE LAW, 2010**

[Effective June 5, 2010]

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, including laws authorizing the expenditure of local revenues;

B. The Council of the Tzeachten First Nation has enacted the *Tzeachten Property Assessment By-law* and the *Tzeachten Taxation By-law*, which have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Tzeachten First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Tzeachten First Nation Annual Expenditure Law, 2010*.

2. In this Law:

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

“annual budget” means the budget, attached as Schedule I to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Tzeachten Property Assessment By-law*;

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

“First Nation” means the Tzeachten First Nation, being a Band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by a First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Tzeachten Taxation By-law*.

3. Tzeachten’s annual budget for the fiscal year April 1 to March 31 is attached as Schedule I to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. Pursuant to section 12.1 of the Taxation Law, the grant amounts set out in Schedule II are approved as expenditures as set out in the annual budget.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in Schedule I.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

11. 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.

12. The schedules attached to this Law form part of and are an integral part of this Law.

13. This Law comes into force and effect on the later of May 28 and the day after it is approved by the First Nations Tax Commission.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 26th day of May, 2010, at Chilliwack, in the Province of British Columbia.

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

[Joe Hall]

Chief Joe Hall

[Glenda Campbell]

Councillor Glenda Campbell

[Leslie Joe]

Councillor Leslie Joe

[Lawrence Roberts]

Councillor Lawrence Roberts

[Anthony Malloway]

Councillor Anthony Malloway

SCHEDULE I		
ANNUAL BUDGET		
REVENUES		
Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$1,773,891	
TOTAL REVENUES		\$1,773,891
EXPENDITURES		
1. General Government Expenditures		
a. Executive and Legislative	\$ 10,000	
b. General Administrative	\$ 123,811	
c. Taxation Database & Systems	\$ 5,000	
c. Other General Government	\$ 170,000	
2. Protection Services		
3. Transportation		
4. Recreation and Cultural Services	\$ 38,000	
5. Community Development		
a. Community Planning	\$ 115,000	
b. Public Area Landscaping		
c. Public Buildings		
6. Environment Health Services		
a. Water Purification and Supply		
b. Other Environmental		
7. Fiscal Services		
a. Interest Payments		
b. Debt Charges		
c. Other Fiscal Services (BC Assessment Fees)	\$ 16,420	
d. Debenture Payments		
e. Contingencies	\$ 18,000	
f. Reserve Funds		
8. Other Services		
9. Grants:		
a. Home owner grant equivalents:	\$ 563,160	

10. Other Expenditures:	
a. Municipal Service Agreements	\$ 714,500
TOTAL EXPENDITURES	\$1,773,891
BALANCE	\$0

SCHEDULE II
ANNUAL GRANTS

1. The following home owner grants are approved:

Provincial Home Owner Grant equivalents:

Regular \$570 maximum;

Senior \$845 maximum.

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

- | | |
|--|-----------|
| 1) City of Chilliwack: 75% of property taxes collected from third party developments, total: | \$714,500 |
| 2) BC Assessment Authority Service Agreement | \$16,420 |

**TZEACHTEN FIRST NATION
ANNUAL RATES LAW, 2010**

[Effective June 5, 2010]

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, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Tzeachten First Nation has enacted the *Tzeachten First Nation Assessment By-law* and *Tzeachten First Nation Taxation By-law* under section 83 *Indian Act*, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tzeachten First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Tzeachten First Nation Annual Rates Law, 2010*.

2. In this Law:

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

“Assessment Law” means the *Tzeachten Assessment By-law* made under section 83 of the *Indian Act*;

“First Nation” means the Tzeachten First Nation, being a Band named in the schedule to the Act;

“property taxation law” means a law made under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Tzeachten Taxation By-law* made under section 83 of the *Indian Act*;

3. Taxes levied pursuant to the Taxation Law for the taxation year 2010 shall be determined by imposing the rates set out in the Schedule for each property class established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, the minimum tax payable is \$100: where the amount of the tax levied on a taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board 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.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

8. 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.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the later of May 28 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of May, 2010, at Chilliwack, in the Province of British Columbia.

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

[Joe Hall]

Chief Joe Hall

[Glenda Campbell]

Councillor Glenda Campbell

[Leslie Joe]

Councillor Leslie Joe

[Lawrence Roberts]

Councillor Lawrence Roberts

[Anthony Malloway]

Councillor Anthony Malloway

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
Class 1 - Residential	7.54926
Class 2 - Utilities	59.01596
Class 5 - Light Industry	17.46700
Class 6 - Business/Other	17.75237
Class 7 - Forest Land	18.69366
Class 8 - Recreation Property/Non-Profit Organization	7.31142
Class 9 - Farm Land	22.23728

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
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2010**

[Effective July 6, 2010]

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Alexis Nakota Sioux Nation has enacted the *Alexis First Nation Property Tax By-law*, respecting taxation for local purposes on reserve;

AND WHEREAS the Council of the Alexis Nakota Sioux Nation has enacted the *Taxation Expenditure By-law*, respecting the expenditure of revenues raised under its property taxation by-law; and which requires establishing an annual budget for the expenditure of tax revenue;

NOW THEREFORE the Council of the Alexis Nakota Sioux Nation duly enacts as follows:

1. This By-law may be cited as the *Alexis Nakota Sioux Nation Annual Property Taxation Expenditure By-law, 2010*.

2. In this by-law:

“Act” means the *Indian Act* and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

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

“First Nation” or “Band” means the Alexis Nakota Sioux Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

“local revenues” means money raised by the First Nation under a property taxation by-law;

“property taxation by-law” means a by-law enacted by the First Nation under section 83 of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation by-law; and

“Taxation By-law” means the *Alexis First Nation Property Tax By-law*.

3. The Nation’s annual taxation budget for the 2010 year beginning January 1, and ending December 31, is attached as a Schedule to this By-law.

4. This By-law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

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

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

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon the being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the [1] day of [April] , 20 [10] , at [Alexis] , in the Province of [Alberta] .

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

[Cameron Alexis]
Chief Cameron Alexis

[Darwin Alexis]
Councillor Darwin Alexis

[Gloria Potts]
Councillor Gloria Potts

Councillor Bruce Potts

Councillor Elmer Potts

[Sandy Alexis]
Councillor Sandy W. Alexis

Councillor Henry R. Alexis

[Clayton Alexis]
Councillor Clayton Alexis

ALEXIS NAKOTA SIOUX NATION
ANNUAL PROPERTY TAX BUDGET

REVENUES

Total Tax Levy	108,904.29
Arrears	0.00
Credits	0.00
Penalties	0.00
Total Revenue	<u>\$108,904.29</u>

EXPENDITURES

	Estimate	
General Government Expenditures	\$ 93,904.29	
Protection Services		
Transportation		
Recreational and Cultural Services	\$ 5,000.00	
Community Development	\$ 10,000.00	
Environmental Health Services		
Fiscal Services		
Other Services		
Taxes Collected for Other Governments	<u> </u>	
Total Expenditures	\$108,904.29	<u>\$108,904.29</u>

ALEXIS NAKOTA SIOUX NATION
TAX RATES BY-LAW 2010

[Effective July 6, 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 2010*.

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 | 2.56% |
| (b) for machinery and equipment | 1.76% |

In Reserve No. 232;

- | | |
|---|-------|
| (a) for non-residential and linear property | 1.32% |
|---|-------|

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on [Thurs, April 1] , 2010.

[Cameron Alexis]
Chief Cameron Alexis

[Sandy Alexis]
Councillor Sandy Alexis

[Darwin Alexis]
Councillor Darwin Alexis

[Clayton Alexis]
Councillor Clayton Alexis

Councillor Bruce Potts

[Gloria Potts]
Councillor Gloria Potts

Councillor Elmer Potts

[Henry Alexis]
Councillor Henry Alexis

**BIGSTONE CREE FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2010**

[Effective July 6, 2010]

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Bigstone Cree First Nation has enacted the *Bigstone Cree First Nation Property Assessment and Taxation By-law*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 52 of the *Bigstone Cree First Nation Property Assessment and Taxation By-law*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

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

1. This By-law may be cited as the *Bigstone Cree First Nation Annual Property Taxation Expenditure By-law, 2010*.

2. In this by-law:

“Act” means the *Indian Act* and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

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

“First Nation” or “Band” means the Bigstone Cree First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

“local revenues” means money raised by the First Nation under a property taxation by-law;

“property taxation by-law” means a by-law enacted by the First Nation under section 83 of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation by-law; and

“Taxation By-law” means the *Bigstone Cree First Nation Property Assessment and Taxation By-law*.

3. The Nation’s annual taxation budget for the 2010 year beginning January 1, and ending December 31, is attached as a Schedule to this By-law.

- 4. This By-law authorizes the expenditures provided for in the annual budget.
- 5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.
- 6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.
- 7. Expenditures of local revenues must be made only in accordance with the annual budget.
- 8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.
- 9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.
- 10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.
- 11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.
- 12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.
- 13. This By-law comes into force and effect upon the being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the [21st] day of [April] , 20[10] at [Wabasca] , in the Province of [Alberta] .

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

<div>[Gordon Auger]</div> <div>Chief Gordon T. Auger</div>	
<div>[Mike Beaver]</div> <div>Councillor Mike Beaver</div>	<div>[Clara Mobertly]</div> <div>Councillor Clara Mobertly</div>
<div>[Clayton Auger]</div> <div>Councillor Clayton T. Auger</div>	<div>[M. Ida Alook]</div> <div>Councillor Ida M. Alook</div>
<div>[Art Bigstone]</div> <div>Councillor Art Bigstone</div>	<div>[Silas Yellowknee]</div> <div>Councillor Silas Yellowknee</div>

SCHEDULE A
BIGSTONE CREE FIRST NATION
ANNUAL PROPERTY TAX BUDGET 2010

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$ 1,142,678.20
Property Tax Revenue carried over from previous carried Fiscal Years	\$ 575,000.00
Deficit Property Tax Revenue carried over from previous carried Fiscal Years	\$
TOTAL REVENUES	\$ <u>1,717,678.20</u>

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$ 509,800.00
b. General Administrative	41,560.00
Other General Government	120,000.00
2. Protection Services	
a. Policing	
b. Firefighting	\$ 650,000.00
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Other Recreation and Culture	
5. Community Development	
a. Education	
b. Housing	
c. Planning and Zoning	
d. Community Planning	
e. Economic Development Program	
f. Heritage Protection	\$ 35,000.00
6. Environment Health Services	
a. Water Purification and Supply	

<ul style="list-style-type: none"> b. Sewage Collection and Disposal c. Garbage Waste Collection and Disposal d. Other Environmental Services 	
7. Fiscal Services	
<ul style="list-style-type: none"> a. Interests Payments b. Debt Charges c. Other Fiscal Services 	
8. Other Services	
<ul style="list-style-type: none"> a. Health b. Social Programs and Assistance c. Other Service 	<div>\$54,017.28</div> <div>25,000.00</div>
9. Other Expenditures:	
<ul style="list-style-type: none"> a. Municipal Service Agreements [list each] b. Contingency 	<div></div> <div>\$282,300.92</div>
TOTAL EXPENDITURES	\$1,717,678.20
BALANCE	\$00.00

BIGSTONE CREE FIRST NATION TAX RATES BY-LAW 2010

[Effective July 6, 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 Bigstone Cree First Nation enacted the *Bigstone Cree First Nation Property Assessment and Taxation By-law* on April 15, 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) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Bigstone Cree First Nation Tax Rates By-law 2010*.

2. Pursuant to Section 12.1 of the *Bigstone Cree Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property shall be,

- | | |
|---------------------------------|-------|
| (a) for non-residential | 2.40% |
| (b) for machinery and equipment | 2.00% |

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 21 day of April, 2010.

[Gordon Auger]

Chief Gordon T. Auger

[Clara Moberly]

Councillor Clara Moberly

[Clayton Auger]

Councillor Clayton T. Auger

[Silas Yellowknee]

Councillor Silas Yellowknee

[M. Ida Alook]

Councillor Ida M. Alook

[Art Bigstone]

Councillor Art Bigstone

[Mike Beaver]

Councillor Mike Beaver

SIKSIKA NATION
ANNUAL PROPERTY TAX EXPENDITURE BY-LAW, 2010

[Effective July 6, 2010]

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Siksika Nation has enacted the *Siksika Nation Property Assessment and Taxation By-law*, respecting taxation for local purposes on reserve;

AND WHEREAS the Council of the Siksika Nation has also enacted the *Siksika Nation Property Tax Expenditure By-law*, respecting the expenditure of revenues raised under its property taxation by-law; and which requires establishing an annual budget for the expenditure of tax revenue;

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

1. This By-law may be cited as the *Siksika Nation Annual Tax Expenditure By-law, 2010*.

2. In this By-law:

“Act” means the *Indian Act* and the regulations made under that Act, as the same may be amended from time to time;

“annual budget” means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Council” has the meaning given to the term “council of the band” in the Act;

“local revenues” means money raised by the Nation under a property taxation by-law;

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

“property taxation by-law” means a by-law enacted by the Nation under section 83 of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation by-law; and

“Taxation By-law” means the *Siksika Nation Property Assessment and Taxation By-law*.

3. The Nation’s annual taxation budget for the 2010 year beginning January 1, and ending December 31, is attached as a Schedule to this By-law.

4. This By-law authorizes the expenditures provided for in the annual budget.
 5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.
 6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.
 7. Expenditures of local revenues must be made only in accordance with the annual budget.
 8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.
 9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.
 10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.
 11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.
 12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.
 13. This By-law comes into force and effect upon the being approved by the Minister of Indian Affairs and Northern Development.
- THIS BY-LAW IS HEREBY DULY ENACTED by Council on the [27] day of [April] , 2010, at Siksika, in the Province of Alberta.
- A quorum of Council consists of seven (7) members of Council.

[Leroy Good Eagle]

Chief Leroy Good Eagle

[Kendall Panther Bone]

Councillor Kendall Panther Bone

[Carlton Big Snake]

Councillor Carlton Big Snake

[Lena Running Rabbit]

Councillor Lena Running Rabbit

[Roy Bear Chief]

Councillor Roy Bear Chief

[Hector Winnipeg]

Councillor Hector Winnipeg

[Morris Running Rabbit]

Councillor Morris Running Rabbit

[Vincent Yellow Old Woman]

Councillor Charles (Vincent) Yellow
Old Woman

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

SCHEDULE “A”
ANNUAL PROPERTY TAX BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$ 853,862.53
Surplus Property Tax Revenue carried over from previous Fiscal Years	\$
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]	
TOTAL REVENUES	\$ 853,862.53

EXPENDITURES

1. General Government Services	\$ 28,000.00
(a) Executive and Legislative	
(b) General Administrative	
(c) Other General Government Services	
2. Protective Services	\$
(a) Policing	
(b) Firefighting	
(c) Regulatory Measures	
(d) Other Protective Services	
3. Transportation	\$ 10,400.00
(a) Roads and Streets	
(b) Snow and Ice Removal	
(c) Parking	
(d) Public Transit	
(e) Other Transportation	
4. Recreational and Cultural Services	
(a) Recreation	
(b) Culture	
(c) Other Recreation and Culture Services	
5. Community Development	\$ 544,000.00
(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	\$
(a) Water Purification and Supply	
(b) Sewage Collection and Disposal	
(c) Garbage Waste Collection and Disposal	
(d) Other Environmental Health Services	
7. Fiscal Services	\$ 125,200.00
(a) Interest Payments to the First Nations Finance Authority	
(b) Debt payments to the First Nation 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 Expenditures	\$ 146,262.53
(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) Homer 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 count to be transferred into the reserve fund in budget year]	
CONTINGENCY FUND	\$
TOTAL EXPENDITURES	\$ 853,862.53

SIKSIKA NATION TAX RATES BY-LAW 2010

[Effective July 6, 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 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 2010*.

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

- | | |
|---------------------------------|--------|
| (a) for non-residential | 1.60% |
| (b) for machinery and equipment | 0.95%. |

3. This by-law shall be deemed to have effect as of May 1st, 2010.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting of Council held on [April 27], 2010, with effect as of May 1st, 2010.

[Leroy Good Eagle]

Chief Leroy Good Eagle

[Kendall Panther Bone]

Councillor Kendall Panther Bone

[Carlton Big Snake]

Councillor Carlton Big Snake

[Lena Running Rabbit]

Councillor Lena Running Rabbit

[Roy Bear Chief]

Councillor Roy Bear Chief

[Hector Winnipeg]

Councillor Hector Winnipeg

[Morris Running Rabbit]

Councillor Morris Running Rabbit

[Vincent Yellow Old Woman]

Councillor Charles (Vincent) Yellow
Old Woman

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

BURNS LAKE INDIAN BAND
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 2009-01

[Effective May 12, 2010]

WHEREAS:

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

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

Section 12 of the *Property Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, this *Taxation Expenditure By-law* is hereby enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

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

SHORT TITLE

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

DEFINITIONS

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

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

“band” means the Burns Lake Indian Band;

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

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

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

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

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

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

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

“permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under section 12 of the *Property Taxation By-law*;

“property assessment by-law” means the *Burns Lake Indian Band Property Assessment By-law* approved and passed by the council and approved by the Minister, as amended from time to time;

“property taxation by-law” means the *Burns Lake Indian Band Property Taxation By-law* approved and passed by the council and approved by the Minister, as amended from time to time;

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

“public works” includes:

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

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

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

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

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

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

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

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

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated reserve lands; and

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

“reserve” means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the band, whether they be designated lands or conditionally surrendered lands or otherwise and special reserves being lands that have been set apart for the use and benefit of the Burns Lake Indian Band and legal title thereto is not vested in Her Majesty within the meaning of section 36 of the *Indian Act*;

“surveyor of taxes” means the surveyor of taxes appointed by council under the *Burns Lake Indian Band Property Assessment and Taxation By-laws*;

“taxation expenditure by-law” means this *Taxation Expenditure By-law*;

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

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

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

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

ANNUAL PROPERTY TAX BUDGET

5.(1) On or before October 31st in each fiscal year, the surveyor of taxes shall prepare and table with council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavour to consider such budget and resolution on or before December 15th of the same fiscal year.

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

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

(4) For greater certainty:

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

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

PROPERTY TAX REVENUE ACCOUNTS

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

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

ADMINISTRATION AND ENFORCEMENT

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

BY-LAW REMEDIAL

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

MISCELLANEOUS

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

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

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

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

COMING INTO FORCE

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

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [5] day of August, 2009.

[Robert Charlie]

Chief

[Ryan Tibbetts]

Councillor

[Wesley Sam]

Councillor

SCHEDULE “A”
BURNS LAKE INDIAN BAND
TAXATION BUDGET: 2009

EXPENDITURES

General Government Services

Supplies	\$ 1,200
Council Honourariums	\$ 7,500
Tax Appeals	\$ 1,200
Administration	\$ 18,000

Protective Services

Emergency Measures	\$ 1,200
First Protection	\$ 24,000
Animal/Pest Control	\$ 1,200

Transportation Services

Street Lights	\$ 2,300
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Recreation and Cultural Services

Community Centre	\$ 57,000
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Community Development Services

Planning	\$ 20,000
Engineering	\$ 20,000

Environmental Health Services

Refuse	\$ 9,200
Sewer	\$ 3,000
Water	\$ 7,000

Fiscal Services

Capital Reserves	\$ 10,000
Debt Charges	\$120,000

Payments to Other Government Authorities

BC Assessment	\$ 2,400
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TOTAL	\$305,200
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BURNS LAKE INDIAN BAND
2009 RATES BY-LAW
BY-LAW NO. 2009-02

[Effective May 12, 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 matters arising out of or ancillary to such purpose;

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

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

1. This by-law may be cited for all purposes as the *Burns Lake Indian Band 2009 Rates By-law No. 2009-02*.

2. Pursuant to Section 18.1 of the *Burns Lake Indian Band Property Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule “A” which is attached, and forms part of the *2009 Burns Lake Indian Band Rates By-law No. 2009-02*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 5 day of August, 2009.

[Robert Charlie]

Chief Robert Charlie

[Ryan Tibbetts]

Councillor Ryan Tibbetts

[Wesley Sam]

Councillor Wesley Sam

SCHEDULE “A”

The Council of the Burns Lake Indian Band 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 II and Section 18.1 of the <i>Burns Lake Indian Band Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Burns Lake Indian Band Property Assessment By-law</i> .
Class 1 - Residential	0
Class 2 - Utilities	79.67050
Class 3 - Unmanaged Forest Land	0
Class 4 - Major Industry	43.59990
Class 5 - Light Industry	0
Class 6 - Business and Other	41.14850
Class 7 - Managed Forest Land	0
Class 8 - Recreation/Non-Profit Organization	0
Class 9 - Farm	0

CAMPBELL RIVER FIRST NATION
RATES BY-LAW 2010
BY-LAW NO. 9

[Effective July 6, 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 matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Campbell River First Nation (also known as the Campbell River Indian Band) enacted the *Campbell River First Nation Property Assessment and Taxation By-law* on June 11, 2002;

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 *Campbell River First Nation Rates By-law 2010*.

2. Pursuant to Section 11 of the *Campbell River First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule “A” which is attached, and forms part of the 2010 *Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 10 day of June , 2010.

 Chief Councillor

 [Dean Drake]

Councillor

 [Jason Price]

Councillor

 [Curtis Wilson]

Councillor

 [Marian Atkinson]

Councillor

SCHEDULE A

The Council of the Campbell River First Nation hereby adopts the following taxation rates for the 2010 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 11 of the <i>Campbell River First Nation Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Campbell River First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	8.51414
Class 2 - Utilities	35.4742
Class 3 - Supportive Housing	20.4092
Class 4 - Major Industry	65.5587
Class 5 - Light Industry	23.64478
Class 6 - Business and Other	22.97957
Class 7 - Managed Forest Land	4.64909
Class 8 - Recreation/Non-Profit Organization	10.69181
Class 9 - Farm	12.80384

**KWANTLEN FIRST NATION
PROPERTY ASSESSMENT AND TAXATION
RATES BY-LAW NO. 2010**

[Effective June 11, 2010]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, the Council of 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 Kwantlen First Nation enacted the *Kwantlen First Nation Property Assessment and Taxation By-law* on July 26, 2004;

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 *Kwantlen First Nation 2010 Rates By-law*.

2. Pursuant to Section IV of the *Kwantlen First Nation Property Assessment and Taxation By-law*, there are hereby established, imposed and levied for the taxation year 2010 the tax rates for each class of property within each separate taxation district as set out in columns 2, 3 and 4 of Schedule “A”.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [10th] day of May, 2010.

Chief Marilyn Gabriel

[Tumia Knott]
Councillor Tumia Knott

[Leslie Antone]
Councillor Leslie Antone

SCHEDULE “A”

Column 1	Column 2	Column 3	Column 4
2010 Tax Rate for each Taxation District			
Property Classes	District of Maple Ridge Reserve #1, 5	District of Mission Reserve #2, 3, 4	Township of Langley Reserve #6
Class 1 - Residential	N/A	7.1002	N/A
Class 2 - Utilities	N/A	N/A	N/A
Class 3 - Unmanaged Forest Land	N/A	N/A	N/A
Class 4 - Major Industry	N/A	N/A	N/A
Class 5 - Light Industry	18.1528	N/A	N/A
Class 6 - Business & Other	21.2443	N/A	N/A
Class 7 - Managed Forest Land	N/A	N/A	N/A
Class 8 - Recreational Property/ Non-Profit Organization	N/A	N/A	N/A
Class 9 - Farm	N/A	N/A	N/A
N/A - Not applicable			

**KWANTLEN FIRST NATION
PROPERTY TAXATION EXPENDITURE BY-LAW
BY-LAW NO. 2010**

[Effective June 11, 2010]

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

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

Section 56 of the *Property Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Taxation Expenditure By-law* was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

Council wishes to authorize expenditures (in addition to those authorized under Section 56 of the *Property Taxation By-law*) to be made out of property tax revenue from time to time in this by-law.

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

SHORT TITLE

1. This By-law may be cited for all purposes as the *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 Kwantlen First Nation;

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

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

repairing, maintaining and operating buildings, works and facilities (other than public works), located within Reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and used for community services or general government services, including, without limiting the generality of the foregoing, Band administration offices, Band public works yards, cemeteries, 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 Kwantlen 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 section 56 of the *Property Taxation By-law*;

“property taxation by-law” means the *Kwantlen First Nation Property Taxation By-law* passed by the Council on July 26, 2004, and approved by the Minister of Indian Affairs and Northern Development on November 2, 2004 and as amended from time to time;

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

“public works” includes

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

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

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

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

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

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

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

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

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated Reserve lands; and

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

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

“Tax Administrator” means the tax administrator appointed by Council under the *Kwantlen First Nation Property Taxation By-law*;

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

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

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

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

ANNUAL PROPERTY TAX BUDGET

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

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

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

(4) For greater certainty

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

(b) nothing in this By-law shall have the effect of amending section 56 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

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 ENACTED by Council at a duly convened meeting held on the [10th] day of May, 2010.

A quorum of Council consists of 2.

Chief Marilyn Gabriel

[Tumia Knott]
Councillor Tumia Knott

[Les Antone]
Councillor Les Antone

SCHEDULE "A"**2010 ANNUAL PROPERTY TAX BUDGET****REVENUES**

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$ 136,627
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Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	<u>\$ 49,618</u>
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TOTAL REVENUES	<u>\$ 186,245</u>
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EXPENDITURES

Community Development	
Environmental Health Services	
Fiscal Services	
General Government Services	
- General Administrative	\$ 60,000
- Home Owner Grants	\$ 34,000
- Other: Administration office addition	\$ 26,406

Protective Services	
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Recreation and Cultural Services	
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Taxes for Other Governments	\$ 1,839
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Transportation	
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Utility Services	
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Other Expenditures	
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- Permitted Property Taxation By-law Expenditures	
- Municipal Service Agreements	<u>\$ 64,000</u>

TOTAL EXPENDITURES	<u>\$ 186,245</u>
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BALANCE	<u>\$ 0</u>
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**LITTLE SHUSWAP INDIAN BAND
RATES BY-LAW 2010-T02**

[Effective June 21, 2010]

Prescribed Tax Rates
For the Taxation Year 2010

DO HEREBY RESOLVE:

Class of Property	Tax Rates			
	IR1	IR2	IR4	IR5
1 Residential	3.9758	1.9000	5.7019	1.6440
2 Utilities	33.9134	17.1000	49.0930	14.7957
4 Major Industry	4.9697	2.3750	14.2546	2.0550
5 Light Industry	13.5574	6.6500	19.9565	6.9375
6 Business	8.7467	6.4600	16.1933	6.0498
7 Managed Forest	10.9334	2.4700	7.4124	2.1372
8 Recreation/Non-Profit	4.7709	2.2800	6.8422	1.9728
9 Farm	3.5782	1.7100	5.1317	1.4796
10 Prescribed Railway Rights of Way (1)	0.0000	19.5022	0.0000	14.8914

(1) Pursuant to and in accordance with the *Property Assessment and Taxation (Railway Rights of Way) Regulations*, SOR/2001-493 as published in the *Canada Gazette*, Part II, Vol. 135, Nov. 24, November 21, 2001.65.

BE IT KNOWN that this By-law entitled the *Rates By-law* which forms part of the *Taxation By-law* passed by Chief and Council and approved by the Minister on November 30, 1995 that being a by-law to establish a by-law system on the Reserve lands of the Little Shuswap Indian Band for the fair and equitable taxation for local purposes on land, or interests in land, including the right to occupy, possess or use the lands within the boundaries of the Reserves is hereby enacted as *By-law 2010-T02* by the Chief and Council of the Little Shuswap Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Council of the Little Shuswap Indian Band held at Little Shuswap Indian Band Administration Office this 7th Day of May 2010.

A quorum for this Band is two.

[Felix Arnouse]

Chief Felix Arnouse

[Brian Finlay]

Councillor Brian Finlay

Councillor Teresa Tomma

SCHEDULE "A"

Prescribed Tax Rates for the 2010 taxation year for the following classes of property:

Class of Property as prescribed under Schedule "A" and Section 23(G) of the <i>Lower Similkameen Indian Band 2002 Assessment By-law</i>	Rate of Tax applied against the land and improvements as determined in accordance with the <i>Lower Similkameen Indian Band Property Taxation By-law</i>
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District 1

"Jurisdiction 716"

Land + Improvements

Class 1 - Residential	9.1440
Class 2 - Utilities	61.000
Class 3 - Unmanaged Forest Land	27.8550
Class 4 - Major Industry	27.0100
Class 5 - Light Industry	23.2325
Class 6 - Business and Other	20.6350
Class 7 - Managed Forest Land	11.3960
Class 8 - Recreational	9.0690
Class 9 - Farm	10.1980
Class 10 - Railway	0.0000

SCHEDULE “A”**2010 ANNUAL RATE SCHEDULE**

The Council of the Musqueam Indian Band hereby adopts the following taxation rates for the 2010 taxation year for the following classes of property.

COLUMN 1 TAXATION DISTRICT VANCOUVER, BC	COLUMN 2 NAMED RESERVES COMPRISING THE TAXATION DISTRICT THE WHOLE OF THE RESERVE LANDS OF THE MUSQUEAM INDIAN BAND
COLUMN 3 Class of Property as prescribed under Schedule II and Section 18.1 of the <i>Musqueam Indian Band Property</i> <i>Taxation By-law.</i>	COLUMN 4 Rate of tax applied against each \$1000.00 of the assessed value of the land and improvements as determined in accordance with the <i>Musqueam</i> <i>Indian Band Property Taxation By-law.</i>
Class 1 - Residential	4.21377
Class 2 - Utilities	57.73727
Class 3 - Supportive Housing	1.65089
Class 4 - Major Industry	40.48062
Class 5 - Light Industry	18.98748
Class 6 - Business and Other	18.63635
Class 7 - Managed Forest Land	0
Class 8 - Recreation/Non-Profit Organization	6.1004
Class 9 - Farm	9.441

**SCOWLITZ FIRST NATION
TAX RATES BY-LAW 2009**

[Effective May 12, 2010]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C., 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 Scowlitz First Nation enacted the *Scowlitz First Nation Assessment and Taxation By-laws* (2004) on October 19, 2004, approved by the Minister December 20, 2004.

NOW BE IT HEREBY RESOLVED that the following “Schedule A”, enacted for the purpose of establishing annual rates of taxation, is hereby adopted and approved as the *Scowlitz First Nation Tax Rates By-law 2009*.

this [31] day of [July], 2009.

A quorum consists of two (2) Councillors.

[Andy Phillip]

Chief

[Melvyn Hall]

Councillor

SCHEDULE “A”

PROPERTY CLASS	TAX RATE PER \$1,000.00 OF ASSESSED VALUE
Class 2 - Utilities	24.0324
Prescribed Railway Rights Of Way (Pursuant to the <i>Property Assessment and Taxation (Railway Rights of Way) Regulations</i> , SOR/200__ - __ as published in the <i>Canada Gazette</i> , Part II, Vol. ____, No. ____, _____)	Land Improvements

**WESTBANK FIRST NATION
EXPENDITURE BY-LAW ANNUAL BUDGET 2010
BY-LAW NO. 10-TX-01**

[Effective June 11, 2010]

By-law to amend the *Westbank First Nation Taxation Expenditure By-law, 1995*, passed by Chief and Council the 6th day of June 1995 and by the Minister of Indian Affairs and Northern Development on the 24th day of October, 1995.

WHEREAS:

The *Westbank First Nation Expenditure By-law, 1995* was passed by Chief and Council of the Westbank First Nation in the best interest of the Band, as a by-law in accordance with section 83(2) of the *Indian Act* for the purpose of the expenditure of monies collected by the Westbank First Nation pursuant to *Westbank First Nation Property Assessment and Taxation* enabling by-laws as approved by the Minister, in accordance with section 83(1) of the *Indian Act*; and

WHEREAS:

Pursuant to Section 3.2 of the *Westbank First Nation Taxation Expenditure By-law 1995*, on or before June 30 of each Fiscal Year, the Westbank First Nation Council will prepare the Annual Budget and will by by-law add the Annual Budget as a schedule to the enacted *Expenditure By-law*; and

NOW THEREFORE BE IT HEREBY RESOLVED THAT:

The Westbank First Nation Council enacts the following amending By-law.

SHORT TITLE

This amending by-law may be cited as the *Expenditure By-law Annual Budget 2010*.

1. That the following Schedule Expenditure By-law Annual Budget 2010 shall be added to the *Westbank First Nation Taxation Expenditure By-law 1995*;

PASSED AND APPROVED by the Westbank First Nation Council at a duly convened meeting of the Westbank First Nation Council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this [26th] day of [April] 2010.

[Robert Louie]

Chief Robert Louie

[Brian Eli]

Councillor Brian Eli

[Larry Derrickson]

Councillor Larry Derrickson

[Michael De Guevara]

Councillor Michael De Guevara

[Loretta Swite]

Councillor Loretta Swite

WESTBANK FIRST NATION – TAXATION**BUDGET 2010**

	2010	
REVENUE		
Taxation Revenue	-9,879,451	
TOTAL REVENUE		<u>-9,879,451</u>
Local Improvement Charge By-law 05-TX-03	-118,882	
Capital Projects Fund (LIC By-law 05-TX-03)	118,882	
TAX REQUISITION		
WFN Home Owner Grants	<u>1,350,000</u>	1,350,000
General Government Services:		
Penalties & Interest	-90,000	
Interest Earned on Bank Operating	-50,000	
Misc. Revenue	-20,000	
Board of Review	21,200	
LGS administration	394,122	
Finance	383,975	
WFN General Administration	1,037,281	
Legislative	363,968	
Intergovernmental	491,700	
Advisory Council	54,550	
Community Services	10,000	
Permissive exceptions	0	
Allowance for appeals	0	
Allowance for taxes in dispute	<u>20,000</u>	
Total General Government Services		2,616,796
Protective Services		
Westside Fire Protection	866,418	
Law Enforcement	115,000	
Law Development	30,600	
Residential Tenancy	70,000	
Total Protective Services		1,082,018
Recreation Services		
Parks & Recreation	390,000	
Total Recreation Services		390,000
Collections for other Governments		
BCAA	135,111	
Municipal Service Agrmt RDCO	712,394	
Municipal Service Agrmt WEST KELOWNA	269,132	
Tourism Westside	29,000	

Library Services	40,000	
Total Collections for other Governments		1,185,637
Community Development Services		
Engineering	0	
Tangible Asset Management System	50,000	
Community Planning	710,000	
Maintenance Services	430 000	
Total Community Development Services		1,190,000
Fiscal Services		
Capital Projects Fund (Gallagher's Canyon)	10,000	
Stabilization Fund	0	
Capital Projects Fund	990,000	
Contingency Fund	990,000	
Total Fiscal Services		1,990,000
Environmental Health Services:		
Environmental Health & Emergency	75,000	
Total Environmental Health Services		75,000
TOTAL TAX REQUISITION	9,879,451	9,879,451

WESTBANK FIRST NATION
TAX RATE SCHEDULE AMENDING BY-LAW 2010
BY-LAW NO. 10-TX-02

[Effective June 11, 2010]

WHEREAS:

The Chief and Council of the Westbank First Nation deems it advisable and in the best interests of the members of the Westbank First Nation to amend the *Property Taxation By-law 95-TX-08* passed by Chief and Council December 11, 1995 and approved by the Minister April 23, 1996, that being a by-law to establish by by-law a system on the reserve lands of the Westbank First Nation for the fair and equitable taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in the reserve; and

WHEREAS:

Pursuant to Section 18.1(3) of the *Westbank First Nation Property Taxation By-law 95-TX-08*, Chief and Council shall prescribe tax rates; and

WHEREAS:

Those rates prescribed by the Chief and Council are set out in schedules to the *Westbank First Nation Property Taxation By-law 95-TX-08* pursuant to section 18.1(4); and

NOW THEREFORE BE IT HEREBY RESOLVED THAT:

The Westbank First Nation Council enacts the following amending by-law;

SHORT TITLE

This amending by-law may be cited as the *Tax Rate Schedule Amending By-law 2010*.

1. That the following Schedule II - Tax Rate Schedule 2010 shall be added to the *Westbank First Nation Property Taxation By-law 95-TX-08* passed by Chief and Council on December 11, 1995 and approved by the Minister April 23, 1996.

PASSED AND APPROVED by the Council Westbank First Nation at a duly convened meeting of the Westbank First Nation Council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this [26th] day of [April] 2010.

[Robert Louie]

Chief Robert Louie

[Brian Eli]

Councillor Brian Eli

[Michael De Guevara]

Councillor Michael De Guevara

[Larry Derrickson]

Councillor Larry Derrickson

[Loretta Swite]

Councillor Loretta Swite

2010 TAX RATE SCHEDULE

By-law No. 10-TX-02
For the Taxation Year 2010

SCHEDULE "II"

Property Classes Within Each Taxation District
(Section 18.1(4))

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
Name of Taxation District	Reserves Comprising Taxation District	Property Classes	Tax Rates for the Taxation Year 2010
Taxation District Westbank First Nation	The reserve lands of the Westbank First Nation	1. Residential	6.5923
		2. Utilities	35.2688
	IR#9 and IR#10	3. Unmanaged Forest Land	N/A
		4. Major Industry	N/A
		5. Light Industry	20.4361
		6. Business & Other	17.1400
		7. Managed Forest Land	N/A
		8. Recreational Property/ Non-Profit Organization	10.0533
		9. Farm	6.5923

**INNU TAKUAIKAN UASHAT MAK MANI-UTENAM
TAUX ANNUEL DU RÈGLEMENT ADMINISTRATIF
SUR LA FISCALITÉ FONCIÈRE D'INNU TAKUAIKAN UASHAT
MAK MANI-UTENAM – VERSION 95-02**

[Entrée en vigueur 27 mai 2010]

ATTENDU QUE : Innu Takuaikan Uashat mak Mani-Utenam a promulgué un *Règlement administratif sur la fiscalité foncière d'Innu Takuaikan Uashat mak Mani-Utenam version 95-02* et l'a adopté le 20 novembre 1995;

ATTENDU QUE : En vertu de l'article 11(1) du *Règlement administratif sur la fiscalité foncière d'Innu Takuaikan Uashat mak Mani-Utenam version 95-02*, il est nécessaire que Innu Takuaikan Uashat mak Mani-Utenam promulgue un Règlement administratif établissant, imposant et levant un impôt foncier pour chaque classe d'immeuble.

IL EST PROPOSÉ PAR: [Thommy Vollant]

APPUYÉ PAR : [Marcelle St-Onge]

IL EST RÉSOLU :

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

2. Qu'en vue de l'application des articles 11(1), 11(2), 11(3) du *Règlement administratif sur la fiscalité foncière d'Innu Takuaikan Uashat mak Mani-Utenam version 95-02*, il est par les présentes établi, imposé et levé pour l'année 2010, les taux de taxes foncières suivants, nommément pour chaque classe d'immeuble, le taux de taxe foncière indiqué à la colonne 4 de l'annexe «A» pour chaque classe d'immeuble retrouvée à la colonne 3 du même document;

3. Que ce Règlement administratif peut être cité comme étant Les taux annuels du *Règlement de fiscalité foncière d'Innu Takuaikan Uashat mak Mani-Utenam, version 95-02*;

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

Quorum: [5]

[Georges Ernest Grégoire]

Chef

[Jonathan McKenzie]

Conseiller

[Marcelle St-Onge]

Conseiller

[Marie-Marthe Fontaine]

Conseiller

[Mike McKenzie]

Conseiller

[Raymond Jourdain]

Conseiller

[Tommy Vollant]

Conseiller

[Ronald Fontaine]

Conseiller

ANNEXE “A”

CLASSE ET TAUX DE TAXATION FONCIÈRE

Colonne 1 Secteur	Colonne 2 Nom de la Réserve	Colonne 3 Classe d'immeuble	Colonne 4 Taux de taxe foncière 2010
UASHAT	Réserve Uashat Numéro: 027	1. Résidentiel	1,04
		2. Services publics	3,21
		3. Terrains non-aménagés	1,04
		4. Industries principales	3,36
		5. Industries légères	3,21
		6. Entreprises	3,21
		7. Terrains aménagés	1,04
		8. Loisirs et but non-lucratif	1,04
MANI-UTENAM	Réserve Mani-Utenam Numéro: 027A	1. Résidentiel	1,00
		2. Services publics	2,30
		3. Terrains non-aménagés	1,00
		4. Industries principales	2,39
		5. Industries légères	2,30
		6. Entreprises	2,30
		7. Terrains aménagés	1,00
		8. Loisirs et but non-lucratif	1,00

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. 14:2.417).

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*.

Title	Effective date	F.N. Gaz.	Amendments
ALBERTA			
ALEXANDER FIRST NATION			
Annual Expenditure Law, 2008.....	June 20/08	12:2.201	
Annual Expenditure Law, 2009.....	May 30/09	13:3.1515	
Annual Expenditure Law, 2010.....	May 21/10	14:2.411	
Annual Rates Law, 2008.....	June 20/08	12:2.207	
Annual Rates Law, 2009.....	May 30/09	13:3.1521	
Annual Rates Law, 2010.....	May 21/10	14:2.414	
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	
ALEXIS FIRST NATION see also ALEXIS NAKOTA SIOUX NATION			
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	
ALEXIS NAKOTA SIOUX NATION see also ALEXIS FIRST NATION			
Annual Property Taxation Expenditure			
By-law, 2010.....	July 6/10	14:2.751	
2005 Tax Rates By-law.....	June 8/05	9:2.309	

Title	Effective date	F.N. Gaz.	Amendments
ALBERTA (continued)			
ALEXIS NAKOTA SIOUX NATION see also ALEXIS FIRST NATION (continued)			
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	
Tax Rates By-law 2010	July 6/10	14:2.754	
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			
Annual Property Taxation Expenditure			
By-law, 2010.....	July 6/10	14:2.755	
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	
Tax Rates By-law 2010	July 6/10	14:2.759	
DENE THA' FIRST NATION			
Property Assessment and Taxation By-law	Feb 28/00	4:2.150	

Title	Effective date	F.N. Gaz.	Amendments
ALBERTA (continued)			
DENE THA' FIRST NATION (continued)			
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	
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	

Title	Effective date	F.N. Gaz.	Amendments
ALBERTA (continued)			
LOON RIVER FIRST NATION (continued)			
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	
Property Assessment and Taxation By-law	Sept 10/97	2:1.12	ss.12, 15, 19, 24(1), 46(1), 49 by Property Assessment and Taxation Amending By-law No. 8 1997 (2:1.63)
Property Tax Expenditure By-law	Feb 20/98	2:2.377	repealed by Amendment Property Tax Expenditure By-law (3:1.17)
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	
O'CHIESE FIRST NATION			
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	

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ALBERTA (continued)			
O'CHIESE FIRST NATION (continued)			
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	
PAUL FIRST NATION			
2009 Resolution Tax Rates By-law	Feb 8/10	14:1.155	
PIIKANI NATION			
Settlement Revenue Account By-law	Nov 5/02	7:1.1	
SIKSIKA NATION			
Annual Tax Expenditure By-law 2010.....	July 6/10	14:2.760	
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	
Tax Rates By-law 2010	July 6/10	14:2.765	
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	

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ALBERTA (continued)			
STONEY FIRST NATION (continued)			
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	
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 Expenditure Law, 2010	July 13/10	14:2.417	
Annual Rates Law, 2008	July 10/08	12:2.217	
Annual Rates Law, 2009	June 26/09	13:4.2122	
Annual Rates Law, 2010	July 13/10	14:2.422	
Financial Management By-law 2000-1	May 5/01	5:2.160	

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BRITISH COLUMBIA (continued)			
ADAMS LAKE INDIAN BAND (continued)			
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	
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 Expenditure Law, 2010	May 29/10	14:2.425	
Annual Rates Law, 2008	May 30/08	12:2.225	
Annual Rates Law, 2009	May 30/09	13:3.1529	
Annual Rates Law, 2010	May 29/10	14:2.428	
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	

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BRITISH COLUMBIA (continued)			
AKISQNUK FIRST NATION see also COLUMBIA LAKE INDIAN BAND (continued)			
Rates By-law 2006	Dec 7/06	11:1.5	
Rates By-law 2007	June 4/07	11:2.267	
ASHCROFT INDIAN BAND			
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	
BLUEBERRY RIVER FIRST NATION			
Financial Administration By-law	Jan 14/03	7:2.456	
BONAPARTE INDIAN BAND			
Annual Tax Rates By-law No. 5 (1997)	July 29/97	2:1.74	
Annual Tax Rates By-law No. 6, 1999	June 28/99	3:2.298	
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	

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BRITISH COLUMBIA (continued)			
BONAPARTE INDIAN BAND (continued)			
Property Tax Expenditure By-law			
No. 11, 2002.....	Oct 10/02	7:1.6	
BOOTHROYD INDIAN BAND			
Assessment Standards and Maximum Tax			
Rates for Railway Right-of-Way			
Property By-law.....	Oct 23/02	7:1.12	
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	
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	
BOSTON BAR FIRST NATION			
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	
BURNS LAKE INDIAN BAND			
Property Tax Expenditure By-law	Feb 8/00	4:2.207	
Property Tax Expenditure By-law	Aug 25/01	6:1.23	

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BRITISH COLUMBIA (continued)			
BURNS LAKE INDIAN BAND (continued)			
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	
Property Tax Expenditure By-law	May 12/10	14:2.767	
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	
2009 Rates By-law No. 2009-02	May 12/10	14:2.773	
BURREARD INDIAN BAND see TSLEIL-WAUTUTH NATION			
CAMPBELL RIVER FIRST NATION			
Property Assessment and Taxation By-law	Nov 27/02	7:1.28	
Property Tax Expenditure By-law	Aug 26/03	8:1.26	
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	
Rates By-law 2010	July 6/10	14:2.775	

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BRITISH COLUMBIA (continued)			
CANOE CREEK INDIAN BAND			
Financial Administration By-law	July 11/05	10:1.20	
CHAWATHIL FIRST NATION			
Annual Expenditure Law, 2009	Aug 7/09	13:4.2125	
Annual Expenditure Law, 2010	July 31/10	14:2.431	
Annual Rates Law, 2009	Aug 7/09	13:4.2131	
Annual Rates Law, 2010	July 31/10	14:2.436	
2004 Railway Right-of-Way			
Tax Rates By-law	June 11/04	8:2.349	
Rates By-law 1996-T06	Jan 9/97	2:1.78	
Rates By-law 1997-T01	July 23/97	2:1.79	
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	
Tax Rates By-law 2007	Nov 15/07	12:1.1	
Tax Rates By-law 2008	Sept 4/08	13:1.522	

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BRITISH COLUMBIA (continued)			
CHEAM FIRST NATION			
Property Taxation Amendment			
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 1997-T05	June 2/97	2:1.80	
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	
CHEHALIS INDIAN BAND			
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	
CHEMAINUS FIRST NATION			
Annual Expenditure Law, 2008	June 27/08	12:2.228	

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BRITISH COLUMBIA (continued)			
CHEMAINUS FIRST NATION (continued)			
Annual Expenditure Law, 2009	July 17/09	13:4.2141	
Annual Expenditure Law, 2010	May 21/10	14:2.439	
Annual Rates Law, 2008	June 27/08	12:2.232	
Annual Rates Law, 2009	July 17/09	13:4.2145	
Annual Rates Law, 2010	May 21/10	14:2.443	
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	s.9.2 by Financial Administration By-law Amendment (7:2.486)
Financial Administration By-law			
Amendment	Feb 25/03	7:2.486	
Property Assessment and Taxation			
Amendment By-law 2005	July 11/05	10:1.35	
Property Assessment and Taxation By-law	April 22/05	9:2.326	s.15 by Property Assessment and Taxation Amendment By-law (10:1.35) repealed by Property Assessment Law, 2010 (14:1.3) and Property Taxation Law, 2010 (14:1.40)
Property Tax Expenditure By-law			
Rates By-law 2005	Dec 16/05	10:2.557	
Rates By-law 2006	Sept 28/05	10:1.37	
Rates By-law 2007	May 31/06	10:2.564	
Rates By-law 2007	June 4/07	11:2.286	

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BRITISH COLUMBIA (continued)			
COLDWATER INDIAN BAND			
Property Assessment and Taxation By-law	Sept 30/97	2:2.391	ss.2(1), 19, 23, 24, 26(2), 27, 31, 33, 33(2), 38(1)(a), 42(1), 48, Schs II, X by Property Assessment and Taxation By-law Amendment No. 1998-01 (3:1.29)
Property Assessment and Taxation By-law			
Amendment No. 1998-01	July 20/98	3:1.29	
Property Tax Expenditure By-law	Jan 22/98	2:2.455	
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	
COLUMBIA LAKE INDIAN BAND see also AKISQNUK FIRST NATION			
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	

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BRITISH COLUMBIA (continued)			
COLUMBIA LAKE INDIAN BAND see also AKISQNUK FIRST NATION (continued)			
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	
COOK'S FERRY INDIAN BAND			
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	
COWICHAN INDIAN BAND			
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	

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BRITISH COLUMBIA (continued)			
COWICHAN INDIAN BAND (continued)			
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	
COWICHAN TRIBES			
Community Improvement Fee By-law, 2002...	June 1/02	7:1.85	
DOIG RIVER INDIAN BAND			
Financial Administration By-law	Aug 18/04	9:1.59	

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BRITISH COLUMBIA (continued)			
FORT NELSON FIRST NATION			
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	
HAISLA NATION			
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	
HUPACASATH FIRST NATION			
Business Licensing By-law	Feb 1/06	10:2.569	
KAMLOOPS INDIAN BAND			
Annual Expenditure Law, 2008	June 6/08	12:2.235	
Annual Expenditure Law, 2009	June 5/09	13:3.1606	
Annual Expenditure Law, 2010	June 16/10	14:2.446	
Annual Rates Law, 2008	June 6/08	12:2.247	
Annual Rates Law, [2009]	June 5/09	13:3.1619	
Annual Rates Law, 2010	June 16/10	14:2.455	

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BRITISH COLUMBIA (continued)			
KAMLOOPS INDIAN BAND (continued)			
Property Assessment Law, 2008.....	Dec 23/08	13:1.75	
Property Taxation Amendment Law, 2010	Mar 16/10	14:2.460	
Property Taxation Amendment Law No. 2, 2010..	May 25/10	14:2.462	
Property Taxation Law, 2008	Dec 23/08	13:1.112	ss.11(2) by Property Taxation Amendment Law No. 2, 2010 (14:2.462)
			ss.12(1), 14(6), 18, 19 by Property Taxation Amendment Law, 2010 (14:2.460)
			repealed by Property Assessment Law, 2008 (13:1.75)
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	

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BRITISH COLUMBIA (continued)			
KAMLOOPS INDIAN BAND (continued)			
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	
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	repealed by Property Taxation Law, 2008 (13:1.112)
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	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	
KANAKA BAR INDIAN BAND			
2004 Rates By-law	June 4/04	8:2.359	

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BRITISH COLUMBIA (continued)			
KANAKA BAR INDIAN BAND (continued)			
2006 Rates By-law	Dec 11/06	11:1.92	
2008 Rates By-law	June 2/09	13:4.2503	
KITSUMKALUM FIRST NATION			
Property Assessment and Taxation By-law	Sept 28/05	10:1.39	
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	s.46(1) 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) s.49 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) s.60(1) by Property Assessment and Taxation Amendment By-law No. 01 (10:2.661)

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BRITISH COLUMBIA (continued)			
KWANTLEN FIRST NATION (continued)			
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	
2010 Rates By-law	June 11/10	14:2.777	
Taxation Expenditure By-law	Sept 14/09	13:4.2508	
Taxation Expenditure By-law	June 11/10	14:2.779	
KWAW KWAW APILT FIRST NATION			
Annual Expenditure Law, 2009	Aug 7/09	13:4.2148	
Annual Expenditure Law, 2010	May 29/10	14:2.464	
Annual Rates Law, 2009	Aug 7/09	13:4.2152	
Annual Rates Law, 2010	May 29/10	14:2.468	
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	

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BRITISH COLUMBIA (continued)			
KWAW KWAW APLIT FIRST NATION (continued)			
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	
LAKAHAMEN FIRST NATION see also LEQ'Á:MEL FIRST NATION			
Exemption By-law 1998.....	Aug 11/98	3:1.47	
Exemption By-law 1999.....	Sept 7/99	4:1.9	
Exemption By-law 2000.....	Dec 5/00	5:1.26	
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	
LAKE BABINE NATION			
Financial Administration By-law	July 15/03	8:1.67	

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BRITISH COLUMBIA (continued)			
LEQ'Á:MEL FIRST NATION see also LAKAHAMEN FIRST NATION			
Annual Expenditure Law, 2008	June 6/08	12:2.265	
Annual Expenditure Law, 2009	June 11/09	13:3.1637	
Annual Expenditure Law, 2010	June 5/10	14:2.471	
Annual Rates Law, 2008	June 6/08	12:2.272	
Annual Rates Law, 2009	June 11/09	13:3.164	
Annual Rates Law, 2010	June 5/10	14:2.475	
Property Assessment Law, 2009	June 11/09	13:3.1644	
Property Taxation Law, 2009	June 11/09	13:3.1681	
Railway Right-of-Way Rates By-law			
No. 2004-2	Nov 15/04	9:1.155	
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	
LHEIDLÍ T'ENNEH BAND			
Land Code	Dec 1/00	5:2.209	

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BRITISH COLUMBIA (continued)			
L'HEIDLI T'ENNEH BAND (continued)			
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	
Taxation Rates By-law, 1998-TX01	June 10/98	2:2.507	
L'HEIT-LIT'EN NATION INDIAN BAND			
Taxation Rates By-law, 1996	Jan 13/97	2:1.134	
Taxation Rates By-law, 1997	June 20/97	2:1.135	
LILLOOET INDIAN BAND			
Property Tax Expenditure By-law	Mar 20/97	2:1.136	
Rates By-law 1996-T02	Apr 28/97	2:1.144	
Rates By-law 1997-T01	June 20/97	2:1.145	
Rates By-law 1998-T01	June 18/98	2:2.508	
Rates By-law 1999-T01	Sept 3/99	4:1.14	
Taxation Amending By-law No. 1996-T02	Mar 20/97	2:1.146	
LITTLE SHUSWAP INDIAN BAND			
2005 Railway Right-of-Way Tax Rates By-law ..	July 11/05	10:1.97	

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BRITISH COLUMBIA (continued)			
LITTLE SHUSWAP INDIAN BAND (continued)			
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	
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	
Rates By-law 2010-T02	June 21/10	14:2.785	
Resolution Amendment to Property Taxation			
By-law PR-95-02	April 13/07	11:2.334	
LOWER KOOTENAY INDIAN BAND			
Annual Expenditure Law, 2008	June 13/08	12:2.275	
Annual Expenditure Law, 2009	June 11/09	13:3.1716	
Annual Expenditure Law, 2010	July 6/10	14:2.478	
Annual Rates Law, 2008	June 13/08	12:2.280	
Annual Rates Law, 2009	June 11/09	13:3.1720	

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BRITISH COLUMBIA (continued)			
LOWER KOOTENAY INDIAN BAND (continued)			
Annual Rates Law, 2010	July 6/10	14:2.481	
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	
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	
LOWER NICOLA INDIAN BAND			
Annual Expenditure Law, 2008	July 10/08	12:2.357	
Annual Expenditure Law, 2009	June 26/09	13:4.2155	
Annual Expenditure Law, 2010	July 31/10	14:2.484	
Annual Rates Law, 2008	July 10/08	12:2.362	

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BRITISH COLUMBIA (continued)			
LOWER NICOLA INDIAN BAND (continued)			
Annual Rates Law, 2009	June 26/09	13:4.2160	s.25 by Property Taxation Law Amending Law, 2009 (13:3.1794)
Annual Rates Law, 2010	July 31/10	14:2.491	
Property Assessment Law, 2009	June 5/09	13:3.1723	
Property Taxation Law, 2009	June 5/09	13:3.1759	
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	
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	
LOWER SIMILKAMEEN INDIAN BAND			
2002 Assessment By-law	Nov 30/02	7:1.117	

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BRITISH COLUMBIA (continued)			
LOWER SIMILKAMEEN INDIAN BAND (continued)			
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	ss.14(1), 14(2), 14(3) by Property Taxation By-law, Amendment By-law No. 1-2004 (9:1.167)
Property Taxation By-law,			
Amendment By-law No. 1-2004.....	Dec 8/04	9:1.167	
1998 Rates By-law	Dec 23/98	3:2.329	
1999 Rates By-law	Feb 8/00	4:2.222	
2000 Rates By-law	Feb 7/01	5:2.244	
Tax Rates By-law No. 1, 2004	Dec 8/04	9:1.165	
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	
Tax Rates By-law No. 01.2010	June 16/10	14:2.786	
MATSQUI FIRST NATION			
Annual Expenditure Law, 2008.....	Oct 11/08	13:1.147	
Annual Expenditure Law, 2009	June 11/09	13:3.1796	

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BRITISH COLUMBIA (continued)			
MATSQUI FIRST NATION (continued)			
Annual Expenditure Law, 2010	July 31/10	14:2.494	
Annual Rates Law, 2008	Oct 11/08	13:1.152	
Annual Rates Law, 2009	June 11/09	13:3.1801	
Annual Rates Law, 2010	July 31/10	14:2.499	
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	
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	
MCLEOD LAKE INDIAN BAND			
Property Tax By-law	Feb 3/97	2:1.159	

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BRITISH COLUMBIA (continued)			
METLAKATLA FIRST NATION			
Property Assessment and Taxation By-law	Sept 28/05	10:1.114	
2006 Rates By-law	Aug 4/06	11:1.107	Sch A by 2006 Rates By-law Amendment (11:2.349)
MORICETOWN INDIAN BAND			
2006 Rates By-law Amendment.....	Feb 16/07	11:2.349	
2008 Tax Rates By-law	Nov 17/08	13:1.546	
ANNUAL EXPENDITURE LAW, 2008			
Annual Expenditure Law, 2008	June 13/08	12:2.365	
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	
FINANCIAL ADMINISTRATION BY-LAW			
Financial Administration By-law	Jan 14/03	7:2.505	
Property Assessment and Taxation By-law	Nov 27/02	7:1.225	repealed by Moricetown Indian Band Property Assessment Law, 2009 (13:4.2169) and Property Taxation Law, 2009 (13:4.2206)
2003 Rates By-law			
2003 Rates By-law	July 14/03	8:1.105	
2004 Rates By-law			
2004 Rates By-law	Aug 18/04	9:1.169	
2005 Rates By-law			
2005 Rates By-law	July 6/05	10:1.166	
Rates By-law 2006			
Rates By-law 2006	Aug 4/06	11:1.109	
Rates By-law 2007			
Rates By-law 2007	Sept 7/07	12:1.23	
MUSQUEAM INDIAN BAND			
Assessment Amendment By-law	Jan 29/07	11:2.351	

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BRITISH COLUMBIA (continued)			
MUSQUEAM INDIAN BAND ((continued)			
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	
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	
2010 Rates By-law No. 2010-01	June 16/10	14:2.788	
Taxation Amendment By-law	Jan 29/07	11:2.356	
Taxation Supplemental By-law 2009	June 2/09	13:3.1964	

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BRITISH COLUMBIA (continued)			
NADLEH WHUT'EN INDIAN BAND			
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	ss.12, 19, 24(1), 46(1), 49 by Property Assessment and Taxation Amending By-law (4:1.19)
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.....			
1999 Rates By-law	Mar 23/99	3:2.335	Sch A 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	
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	
NAK'AZDIL INDIAN BAND			
Property Assessment and Taxation By-law	Sept 30/00	5:1.40	

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BRITISH COLUMBIA (continued)			
NANAIMO INDIAN BAND see also SNUNEYMUXW FIRST NATION			
Annual Tax Rates By-law No. 1, 1996.....	Jan 9/97	2:1.218	
Property Tax Expenditure By-law	Apr 7/97	2:1.220	
NESKONLITH INDIAN BAND			
Annual Expenditure Law, 2008.....	Nov 8/08	13:1.155	
Annual Expenditure Law, 2009	Sept 4/09	13:4.2240	
Annual Expenditure Law, 2010.....	July 6/10	14:2.502	
Annual Rates Law, 2008	Nov 8/08	13:1.160	
Annual Rates Law, 2009	Sept 4/09	13:4.2244	
Annual Rates Law, 2010	July 6/10	14:2.506	
2007 Railway Right-of-Way Tax			
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	
NICOMEN INDIAN BAND			
Property Tax Expenditure By-law	July 22/05	10:1.182	repealed by Property Tax Expenditure By-law (13:1.550)

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BRITISH COLUMBIA (continued)			
NICOMEN INDIAN BAND (continued)			
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	
OHAMIL INDIAN BAND see SHXW'ŌWHÁMEL FIRST NATION			
OLD MASSETT VILLAGE COUNCIL			
Financial Management By-law	June 16/06	10:2.670	
OSOYOOS INDIAN BAND			
Amendment No. 1 to Osoyoos Indian Band			
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 Expenditure Law, 2010	June 5/10	14:2.509	
Annual Rates Law, 2008	June 13/08	12:2.380	
Annual Rates Law, 2009	July 3/09	13:4.2252	
Annual Rates Law, 2010	June 5/10	14:2.515	
Property Assessment Law, 2009	Nov 1/09	13:4.2256	
Property Taxation Law, 2009	Nov 1/09	13:4.2293	
			Para. 8(1)(b) by Amendment No. 1 to Osoyoos Indian Band Property Taxation Law, 2009 (14:1.75)

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BRITISH COLUMBIA (continued)			
OSOYOOS INDIAN BAND (continued)			
Property Taxation Law, 2009 (continued)			Sch III by Amendment No. 1 to Osoyoos Indian Band Property Taxation Law, 2009 (14:1.75)
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	
PAVILION INDIAN BAND 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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BRITISH COLUMBIA (continued)			
PAVILION INDIAN BAND see also Ts'KW'AYLAXW FIRST NATION (continued)			
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	
Taxation and Assessment Amending By-law No. 1997-1	July 14/97	2:1.230	
PENTICTON INDIAN BAND			
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	Sch II by 2009 Tax Rates Schedule Amending By-law (13:3.1976)
2009 Tax Rates Schedule Amending By-law ...	July 10/09	13:3.1979	
POPKUM FIRST NATION			
Annual Expenditure Law, 2010.....	July 31/10	14:2.519	
Annual Rates Law, 2010	July 31/10	14:2.522	
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	
SCOWLITZ FIRST NATION			
Property Taxation Amendment By-law No. 1-2005 ...	Feb 1/06	10:2.695	
Property Taxation Amendment By-law No. 1-2009 ...	May 12/10	14:2.790	

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BRITISH COLUMBIA (continued)			
SCOWLITZ FIRST NATION (continued)			
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	
Tax Rates By-law 2008	Aug 27/08	13:1.561	
Tax Rates By-law 2009	May 12/10	14:2.791	
SEABIRD ISLAND BAND			
Annual Expenditure Law, 2008	June 6/08	12:2.385	
Annual Expenditure Law, 2009	Sept 16/09	13:4.2329	
Annual Expenditure Law, 2010	July 13/10	14:2.525	
Annual Rates Law, 2008	June 6/08	12:2.390	
Annual Rates Law, 2009	Sept 16/09	13:4.2334	
Annual Rates Law, 2010	July 13/10	14:2.530	
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	

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BRITISH COLUMBIA (continued)			
SEABIRD ISLAND BAND (continued)			
Tax Rates By-law 2007-1	Sept 7/07	12:1.39	
Taxation By-law	Sept 20/01	6:1.109	
SHUSWAP FIRST NATION			
Annual Expenditure Law, 2008	May 30/08	12:2.393	
Annual Expenditure Law, 2009	May 30/09	13:3.1804	
Annual Expenditure Law, 2010	May 29/10	14:2.533	
Annual Rates Law, 2008	May 30/08	12:2.400	
Annual Rates Law, 2009	May 30/09	13:3.1811	
Annual Rates Law, 2010	May 29/10	14:2.539	
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	

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BRITISH COLUMBIA (continued)			
SHUSWAP FIRST NATION (continued)			
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	
SHXWHÁ:Y VILLAGE FIRST NATION (formerly SKWAY INDIAN BAND)			
Annual Expenditure Law, 2008	May 30/08	12:2.403	
Annual Expenditure Law, 2009	May 30/09	13:3.1814	
Annual Expenditure Law, 2010	June 16/10	14:2.542	
Annual Rates Law, 2008	May 30/08	12:2.410	
Annual Rates Law, 2009	May 30/09	13:3.1817	
Annual Rates Law, 2010	June 16/10	14:2.545	
Property Assessment and Taxation By-law	Nov 15/04	9:1.182	s.6, Sch II 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	9:1.234	s.6 by Property Assessment and Taxation By-law, Amendment By-law No. 2006-03 (11:1.126)
Property Assessment and Taxation By-law, Amendment By-law No. 2006-03			
Property Assessment and Taxation By-law, Amendment By-law No. 2006-03	Dec 7/06	11:1.126	
Property Tax Expenditure By-law	Sept 28/05	10:1.280	
2005 Rates By-law	June 8/05	9:2.409	
2006 Rates By-law	June 16/06	10:2.704	
2007 Rates By-law	July 10/07	11:2.375	

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BRITISH COLUMBIA (continued)			
SHXW'ŌWHÁMEL FIRST NATION (OHAMIL INDIAN BAND)			
Annual Expenditure Law, 2008	Oct 11/08	13:1.235	
Annual Expenditure Law, 2009	Sept 4/09	13:4.2337	
Annual Expenditure Law, 2010	July 31/10	14:2.548	
Annual Rates Law, 2008	Oct 11/08	13:1.240	
Annual Rates Law, 2009	Sept 4/09	13:4.2341	
Annual Rates Law, 2010	July 31/10	14:2.552	
Assessment By-law	Dec 11/03	8:2.386	
Rates By-law 2004-1	Dec 2/04	9:1.181	
Rates By-law 2007-01	Aug 7/07	11:2.377	
Taxation By-law	Dec 11/03	8:2.424	
SIMPCW FIRST NATION			
Property Assessment Law, 2009	Oct 22/09	13:4.2344	
Property Taxation Law, 2009	Oct 22/09	13:4.2380	
SISKA INDIAN BAND			
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	
SKAWAHLÖÖK FIRST NATION			
Annual Expenditure Law, 2009	July 17/09	13:4.2415	
Annual Expenditure Law, 2010	July 13/10	14:2.555	
Annual Rates Law, 2009	July 17/09	13:4.2418	

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BRITISH COLUMBIA (continued)			
SKAWAHOOK FIRST NATION (continued)			
Annual Rates Law, 2010	July 13/10	14:2.558	
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	
SKETCHESTN INDIAN BAND			
Annual Expenditure Law, 2008	June 6/08	12:2.413	
Annual Expenditure Law, 2009	May 30/09	13:3.1820	
Annual Expenditure Law, 2010	May 28/10	14:2.561	
Annual Rates Law, 2008	June 6/08	12:2.419	
Annual Rates Law, 2009	May 30/09	13:3.1827	
Annual Rates Law, 2010	May 28/10	14:2.567	
Property Assessment Law, 2008	Dec 17/08	13:1.243	
Property Taxation Amendment Law, 2010	July 6/10	14:2.570	
Property Taxation Law, 2008	Dec 17/08	13:1.280	s.2(1) by Property Taxation Amendment Law, 2010 (14:2.570)
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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	

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BRITISH COLUMBIA (continued)			
SKETCHSTN INDIAN BAND (continued)			
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	
Financial Management By-law			
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	
SKIDEGATE INDIAN BAND			
Property Assessment and Taxation By-law	Feb 1/02	6:2.397	
SKOWKALE FIRST NATION			
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	
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	

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BRITISH COLUMBIA (continued)			
SKOWKALE FIRST NATION (continued)			
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	
2006 Rates By-law	Sept 27/06	11:1.138	
2007 Rates By-law	Sept 7/07	12:1.49	
SKUPPAH INDIAN BAND			
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	

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BRITISH COLUMBIA (continued)			
SKUPPAH INDIAN BAND (continued)			
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	
SKWAY INDIAN BAND see SHXWHÁ:Y VILLAGE			
SLIAMMON FIRST NATION			
Annual Expenditure Law, 2008	June 6/08	12:2.422	
Annual Expenditure Law, 2009	June 11/09	13:3.1830	
Annual Expenditure Law, 2010	July 13/10	14:2.571	
Annual Rates Law, 2008	June 6/08	12:2.428	
Annual Rates Law, 2009	June 11/09	13:3.1836	
Annual Rates Law, 2010	July 13/10	14:2.577	
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	
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	

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BRITISH COLUMBIA (continued)			
SLIAMMON FIRST NATION (continued)			
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	
SNUNEYMUXW FIRST NATION see also NANAIMO INDIAN BAND			
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	
Taxation Rates By-law 2008	Dec 19/08	13:3.1984	
Taxation Rates By-law 2009	Feb 8/10	14:1.178	
SODA CREEK INDIAN BAND			
Property Assessment and Taxation			
By-law No. 1998-TX01	Dec 23/97	2:2.626	

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BRITISH COLUMBIA (continued)			
SODA CREEK INDIAN BAND (continued)			
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	
SONGHEES FIRST NATION			
Annual Expenditure Law, 2008	May 28/08	12:2.432	
Annual Expenditure Law, 2009	May 30/09	13:3.1915	
Annual Expenditure Law, 2010	May 21/10	14:2.581	
Annual Rates Law, 2008	May 28/08	12:2.438	
Annual Rates Law, 2009	May 30/09	13:3.1921	
Annual Rates Law, 2010	May 21/10	14:2.587	
Property Assessment Law, 2008	May 16/08	12:2.442	
Property Taxation Law, 2008	May 16/08	12:2.481	
Taxpayer Representation Law, 2010	June 16/10	14:2.590	

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BRITISH COLUMBIA (continued)			
SONGHEES FIRST NATION (continued)			
I.R. No. 1A Community Wellness Facility Project			
Capital Expenditure By-law No. 2007-03 ...	Oct 11/07	12:1.54	
I.R. No. 1A Drainage Improvement Project			
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	
2006 Property Taxation Rates By-law			
No. 2006-02	April 11/06	10:2.712	
2007 Property Taxation Rates By-law			
No. 2007-02	April 12/07	11:2.410	
1997 Annual Tax Rates By-law	June 2/97	2:1.261	
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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BRITISH COLUMBIA (continued)			
SONGHEES FIRST NATION (continued)			
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	
SPUZZUM INDIAN BAND			
1996 Property Rates By-law	Jan 9/97	2:1.263	
SQUAMISH NATION			
Annual Expenditure Law, 2009	Aug 14/09	13:4.2427	
Annual Expenditure Law, 2010	June 15/10	14:2.604	
Annual Rates Law, 2009	Aug 14/09	13:4.2433	
Annual Rates Law, 2010	June 15/10	14:2.610	
Property Taxation By-law 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	

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SQUAMISH NATION (continued)			
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	
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	
SQUIALA FIRST NATION			
Annual Expenditure Law, 2008.....	Oct 11/08	13:1.325	
Annual Expenditure Law, 2009.....	May 30/09	13:3.1924	
Annual Expenditure Law, 2010.....	July 6/10	14:2.614	
Annual Rates Law, 2008.....	Oct 11/08	13:1.330	
Annual Rates Law, 2009.....	May 30/09	13:3.1929	
Annual Rates Law, 2010.....	July 6/10	14:2.619	
Property Assessment By-law.....	Nov 16/05	10:1.314	
Property Taxation By-law.....	Nov 16/05	10:1.351	

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BRITISH COLUMBIA (continued)			
SQUALA FIRST NATION (continued)			
Tax Rates By-law 2006	Oct 10/06	11:1.143	
Tax Rates By-law 2007	July 10/07	11:2.417	
ST. MARY'S FIRST NATION			
Annual Expenditure Law, 2008	May 30/08	12:2.518	
Annual Expenditure Law No. 102, 2009	June 11/09	13:3.1932	
Annual Expenditure Law No. 104, 2010	May 29/10	14:2.622	
Annual Rates Law, 2008	May 30/08	12:2.523	
Annual Rates Law No. 103, 2009	June 11/09	13:3.1935	
Annual Rates Law No. 105, 2010	May 29/10	14:2.625	
Property Assessment Amendment Law, 2008-02 ...	Dec 17/08	13:1.333	
Property Assessment Law, 2008	Sept 18/08	13:1.334	s.29(2) 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	

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BRITISH COLUMBIA (continued)			
ST. MARY'S FIRST NATION (continued)			
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	
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 Expenditure Law, 2010.....	June 16/10	14:2.628	
Annual Rates Law, 2008.....	Nov 8/08	13:1.411	
Annual Rates Law, 2009.....	Aug 7/09	13:4.2441	
Annual Rates Law, 2010.....	June 16/10	14:2.632	
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	

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BRITISH COLUMBIA (continued)			
T'IT'Q'ET FIRST NATION (continued)			
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	
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	

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BRITISH COLUMBIA (continued)			
TLA-O-QUI-AHT FIRST NATIONS			
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	
TOBACCO PLAINS INDIAN BAND			
Annual Budget Expenditure Law, 2008.....	May 30/08	12:2.526	
Annual Expenditure Law, 2009.....	June 5/09	13:3.1938	
Annual Expenditure Law, 2010.....	June 5/10	14:2.635	
Annual Rates Law, 2008.....	May 30/08	12:2.532	
Annual Rates Law, 2009.....	June 5/09	13:3.194	
Annual Rates Law, 2010.....	June 5/10	14:2.638	
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	
TSAWOUT FIRST NATION			
Annual Expenditure Law, 2008.....	May 30/08	12:2.609	
Annual Expenditure Law, 2009.....	June 26/09	13:4.2452	
Annual Expenditure Law, 2010.....	June 5/10	14:2.641	

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BRITISH COLUMBIA (continued)			
TSAWOUT FIRST NATION (continued)			
Annual Rates Law, 2008	May 30/08	12:2.615	
Annual Rates Law, 2009	June 26/09	13:4.2457	
Annual Rates Law, 2010	June 5/10	14:2.646	
Property Assessment Law, 2008	Sept 18/08	13:1.423	
Property Taxation Law, 2008	Sept 18/08	13:1.461	
Rates By-law 1997-T01	May 28/97	2:1.271	
Rates By-law 1998-TX01	June 9/98	2:2.691	
Rates By-law 1999-TX01	May 31/99	3:2.418	
Rates By-law 2000 TX-01	June 4/00	4:2.248	
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	
TSAWWASSEN FIRST NATION			
Annual Expenditure Law, 2008	May 30/08	12:2.619	
Annual Rates Law, 2008	June 1/08	12:2.625	
Assessment By-law Amendment			
By-law 1999	Mar 9/00	4:2.250	

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BRITISH COLUMBIA (continued)			
TSAWWASSEN FIRST NATION (continued)			
By-law Authorizing Reduction of Taxes by an Amount Equal to Provincial			
Home Ownership Grants	June 2/97	2:1.274	
By-law Authorizing Reduction of Taxes by an Amount Equal to Provincial			
Home Ownership Grants	June 1/98	2:2.693	
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	
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	
TS'KW'AYLAXW FIRST NATION see also PAVILION INDIAN BAND			
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	

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BRITISH COLUMBIA (continued)			
TS'KW'AYLAXW FIRST NATION see also PAVILION INDIAN BAND (continued)			
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	
TSLEIL-WAUTUTH NATION (BURRARD INDIAN BAND)			
Annual Expenditure Law, 2009	June 5/09	13:3.1945	
Annual Expenditure Law, 2010	June 5/10	14:2.650	
Annual Rates Law, 2009	June 5/09	13:3.1949	
Annual Rates Law, 2010	June 5/10	14:2.657	
Property Assessment Law, 2010	Mar 16/10	14:2.660	
Property Taxation Law, 2010	Mar 16/10	14:2.697	
Consolidated Property Assessment and Taxation By-law 1997	Sept 30/97	2:2.698	ss.16, 21(1), 30(2) by Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-1 (4:2.302) s.46 by Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-2000 (4:2.304) repealed by Property Assessment Law, 2010 (14:2.660) and Property Taxation Law, 2010 (14:2.697)
Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-1	Feb 8/00	4:2.302	

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BRITISH COLUMBIA (continued)			
TSLEIL-WAUTUTH NATION (BURREARD INDIAN BAND) (continued)			
Consolidated Property Assessment and			
Taxation By-law 1997 Amendment			
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	
TZEACHTEN FIRST NATION			
Annual Expenditure Law, 2008.....	June 6/08	12:2.629	
Annual Expenditure Law, 2009	Aug 7/09	13:4.2461	
Annual Expenditure Law, 2010.....	June 5/10	14:2.740	
Annual Rates Law, 2008	June 6/08	12:2.635	
Annual Rates Law, 2009	Aug 7/09	13:4.2465	

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TZEACHTEN FIRST NATION (continued)			
Annual Rates Law, 2010	June 5/10	14:2.745	
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	
UNION BAR FIRST NATION			
Property Assessment By-law.....	Jan 19/07	11:2.432	
Property Taxation By-law	Jan 19/07	11:2.468	

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BRITISH COLUMBIA (continued)			
UNION BAR FIRST NATION (continued)			
Tax Rates By-law 2007	Aug 7/07	11:2.499	
UPPER SIMILKAMEEN INDIAN BAND			
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	3:1.193	
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	
WEST MOBERLY FIRST NATIONS #545			
Financial Administration By-law	Feb 16/02	6:2.476	
Property Assessment and Taxation By-law	May 29/02	6:2.487	

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BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION			
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	
Expenditure By-law Annual Budget 2010	June 11/10	14:2.793	
Old Ferry Wharf Road Waterworks			
By-law No. 99-TX-04	Oct 17/99	4:2.312	
Property Assessment Amendment			
By-law 97-TX-05	Oct 31/97	2:2.754	
Property Taxation Amendment By-law 97-TX-04..	Dec 19/97	2:2.757	

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WESTBANK FIRST NATION (continued)			
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	3:1.97	
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	
Tax Rate Schedule Amending By-law 2010 ...	June 11/10	14:2.796	
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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WESTBANK FIRST NATION (continued)			
Tsinstikeptum I.R. #9 Capital Expenditure			
By-law No. 00-TX-02	May 7/00	4:2.315	repealed 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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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	repealed 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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WESTBANK FIRST NATION (continued)			
[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	
WHISPERING PINES/CLINTON INDIAN BAND			
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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WHISPERING PINES/CLINTON INDIAN BAND (continued)			
2009 Rates By-law	Oct 27/09	13:4.2536	
WILLIAMS LAKE INDIAN BAND			
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	
YALE FIRST NATION No. 589			
Financial Administration By-law	Jan 24/03	7:2.635	
Property Assessment and Taxation By-law	April 9/03	7:2.646	
YEKOOCHÉ FIRST NATION No. 728			
Financial Administration By-law	Nov 27/02	7:2.697	
Property Assessment and Taxation By-law	Feb 25/03	7:2.708	
MANITOBA			
CHEMAWAWIN CREE NATION			
Financial Administration By-law	Oct 7/08	13:1.588	
MARCEL COLOMB FIRST NATION			
Band Custom Election Code	Mar 12/99	3:2.437	
OPASKWAYAK CREE NATION			
OCN Annual Tax Rate By-law No. 1, 1998	May 25/98	2:2.762	
OCN Annual Tax Rate By-law No. 1, 1999	May 17/99	3:2.457	
OCN Annual Tax Rate By-law No. 1, 2000	July 11/00	4:2.384	

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OPASKWAYAK 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	
NEW BRUNSWICK			
RED BANK FIRST NATION			
Property Assessment and Taxation By-law	May 5/01	5:2.315	
NEWFOUNDLAND AND LABRADOR			
MIAWPUKEK FIRST NATION			
Telephone Companies Taxation By-law	Feb 9/00	4:2.386	
MUSHUAU INNU FIRST NATION			
Taxation Expenditure By-law	Dec 7/06	11:1.168	
Telecommunications Companies			
Taxation By-law	Dec 7/06	11:1.174	
SHESHATSHIU INNU FIRST NATION			
Taxation Expenditure By-law	Aug 4/06	11:1.179	

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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	
2001 Taxation Rates By-law'	May 5/01	5:2.367	
MEMBERTOU BAND			
Code No. 1997-1 Being a Code Respecting the Regulation of Traffic.....	Feb 22/97	3:1.157	
MILLBROOK FIRST NATION			
Property Tax Expenditure By-law	May 26/05	9:2.462	
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	
2001 Rates By-law	May 5/01	5:2.369	
2002 Rates By-law	May 26/02	7:1.333	
2003 Rates By-law	April 9/03	7:2.761	
2004 Rates By-law	May 10/04	8:2.577	

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NOVA SCOTIA(continued)			
MILLBROOK FIRST NATION (continued)			
2005 Rates By-law	May 26/05	9:2.459	
2006 Rates By-law	May 18/06	10:2.766	
Rates By-law 2007	June 4/07	11:2.514	
Rates By-law 2008	Sept 4/08	13:1.610	
2009 Rates By-law	Sept 14/09	13:4.2546	
PICTOU LANDING FIRST NATION			
Financial Administration By-law	July 4/00	4:2.407	
ONTARIO			
CHIPPEWAS OF GEORGINA ISLAND FIRST NATION			
Land Management Code	Jan 1/00	5:2.371	
CHIPPEWAS OF KETTLE & STONY POINT FIRST NATION			
Financial Management By-law	Nov 28/02	7:1.336	
CHIPPEWAS OF MNIKANING FIRST NATION			
Taxi and Limousine Licensing			
By-law No. 03-01	Apr 21/04	8:2.580	
DOKIS FIRST NATION			
Financial Administration By-law	Mar 22/04	8:2.595	
LAC LA CROIX FIRST NATION			
Telephone Companies Taxation By-law	Dec 19/02	7:2.764	
MICHIPICOTEN FIRST NATION			
Financial Administration By-law	Nov 18/02	7:1.351	
MISSISSAUGAS OF SCUGOG ISLAND FIRST NATION			
Land Management Code	Jan 1/00	5:2.390	

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ONTARIO (continued)			
NIPISING FIRST NATION			
Telephone Companies Taxation By-law.....	Jan 7/99	3:2.459	
Telephone Companies Taxation			
Expenditure By-law	Feb 25/01	5:2.410	
QUEBEC			
CONSEIL DES MONTAGNAIS DU LAC-SAINT-JEAN			
Règlement modifiant le Règlement administratif No. 22 concernant l'imposition de permis dans la réserve indienne de Mashteuiatsh No. 5.....	le 24 août 04	9:1.250	
INNU TAKUAIKAN UASHAT MAK MANI-UTENAM			
Règlement administratif sur les taux annuels de taxes foncières, numéro 2, 1998	le 4 août 98	3:1.184	
Règlement administratif sur les taux de taxes foncières, numéro 1, 1999	le 31 mai 99	3:2.463	
Règlement administratif sur les taux de taxes foncières, numéro 2, 1999	le 31 mai 99	3:2.468	
Règlement sur l'imposition des compagnies de télécommunication, de gaz ou d'énergie électrique.....	le 7 déc 06	11:2.517	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2000	le 5 déc 00	5:1.126	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2001	le 12 juin 01	5:2.417	

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QUEBEC (continued)			
INNU TAKUAIKAN UASHAT MAK MANI-UTENAM (continued)			
Règlement sur les taux annuels de taxes foncières, numéro 2, 2002	le 26 mai 02	6:2.547	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2003	le 27 avril 03	7:2.768	
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Règlement sur les taux annuels de taxes foncières, numéro 2, 2007	le 17 avril 07	11:2.523	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2008	le 12 mai 08	12:2.820	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2009	le 27 avril 09	13:3.2011	
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Règlement 2005-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics	le 7 déc 06	11:2.526	

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2003 Rates By-law	Sept 30/03	8:1.237	
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2005 Rates By-law	Sept 28/05	10:1.414	

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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).

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. 14:2.288).

Title	Effective date	Consolidation	F.N. Gaz.
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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
Standards for First Nation			
Property Taxation Laws.....	Oct 22/07	Mar 25/09	13:3.1392
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Standards for First Nation Tax Rates Laws.....	Oct 22/07	Oct 21/09	13:4.2097

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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 ActJuly 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
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Procédure d'agrément des textes législatifs sur les recettes locales des premières nations ...le 10 juin 09			13:3.1448