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The publishers do not warrant that the by-laws and codes contained herein are complete or accurate, and do not assume, 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*.

EXPLANATORY NOTES

CONTENT

This issue of the *First Nation Gazette* includes:

- a. Band by-laws relating to the exercise of taxation powers under section 83 of the *Indian Act*, R.S.C. 1985, c.I-5;
- b. Taxation and licensing by-laws as approved since the publication date of the last issue of the *First Nations Gazette*;
- c. Subject Index of By-laws;
- d. Table of By-laws and Codes setting out the current and on-going status of band by-laws and codes published in the *First Nations Gazette*.

ARRANGEMENT/FORMAT

1. The format of band by-laws in the *First Nations Gazette* generally follows the format of regulations found in the *Consolidated Regulations of Canada*.
2. The arrangement of by-laws and codes is alphabetical: by province, by band, and by title.
3. The Editorial Board reserves the right to set typography and layout for the *First Nations Gazette* for publication purposes. By-laws and codes submitted for publication have therefore been prepared accordingly.
4. For the purposes of consistency, where by-laws did not include a title at the head of the by-law, the editors have inserted titles, placed in square brackets, composed of the band name, type of by-law, the by-law number if there was one and/or the year.

CITATION OF BY-LAWS AND CODES

1. Any by-law or code included in the *First Nations Gazette* may be cited to the volume and issue in which it is contained, e.g. *Skowkale First Nation 2007 Rates By-law*, F.N. Gaz. 2008.12:1.49.

CITATION OF BY-LAWS AND CODES (continued)

2. The citation style, as shown in the above example, includes the following elements: *By-law/Code title*, Gazette abbreviation year.volume:issue.page.

LANGUAGE OF PUBLICATION

1. Band by-laws and codes which appear in the *First Nations Gazette* are published in the language in which they were approved.
2. For by-laws and codes to be published in the *First Nations Gazette*, the text of laws and notice of laws, where provided in an Aboriginal language, must be translated by the enacting First Nation into either English or French.

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**CHAWATHIL FIRST NATION
RATES BY-LAW
BY-LAW NO. 2007-T01**

[Effective November 15, 2007]

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

AND WHEREAS the Council of the Chawathil First Nation, (also known as the Hope Indian Band) enacted the *Chawathil First Nation Property Assessment and Taxation By-law* on December 20, 1994 which includes the power to assess and levy property tax on railway right-of-way of the Canadian Pacific Railway Company pursuant to Regulations amending the *Property Assessment and Taxation (Railway Right-of-Way) Regulations* SOR/2001-493.

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and the Regulations SOR/2001-493 for the purpose of establishing annual rates of taxation of the Right-of-Way of the Canadian Pacific Railway Company.

1. This by-law may be cited for all purposes as the *Chawathil First Nations Tax Rates By-law 2007*.

2. The tax rates for each class of property shall be in accordance with Schedule “A” which is attached, and forms part of this By-law.

THIS BY-LAW IS HEREBY ENACTED by the Council at a duly convened meeting held on the day of August 13, 2007.

[Ronald G. John]

Chief Ronald G. John

[Rose Peters]

Vice-Chief Rosemarie E. Peters

[Deanna L. John]

Councillor Deanna L. John

[Peter D. John]

Councillor Peter D. John

[Monica S. Florence]

Councillor Monica S. Florence

Councillor Ruth E. Peters

Councillor Tim O. Peters

SCHEDULE "A"

The Council of the Chawathil First Nation hereby adopts the following taxation rates for the 2007 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and section 152 and 156 of the <i>Chawathil First Nations Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the <i>Chawathil First Nation Property Assessment and Taxation By-law</i> .
Class 10 - Railway Right-of-Way	0.0407980
Class 2 - Utilities	0.0673810
Class 6 - Business and Other	0.0275140

**CHEAM FIRST NATION
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 2-2007**

[Effective August 7, 2007]

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

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

Section 67(5) of the *Property Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Taxation Expenditure By-law* was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

Council wishes to authorize expenditures (in addition to those authorized under section 67(5) of the *Property Taxation By-law*) to be made out of property tax revenue from time to time in this by-law.

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

SHORT TITLE

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

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

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

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

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

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

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

“permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under section 2(1) of the *Property Taxation By-law*;

“property assessment by-law” means the Cheam First Nation *Property Assessment By-law* approved and passed by the Council on October 28, 2004, and as amended from time to time;

“property taxation by-law” means the Cheam First Nation *Property Taxation By-law* approved and passed by the Council on October 28, 2004 and as amended from time to time;

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

“public works” includes

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

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

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

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

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

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

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

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

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated Reserve lands; and

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

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

“Taxation Administrator” means the taxation administrator appointed by Council under the Cheam 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 April 30 in each fiscal year, the taxation administrator shall prepare and table with Council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavour to consider such budget and resolution on or before June 15 of the same fiscal year.

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

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

(4) For greater certainty

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

(b) nothing in this By-law shall have the effect of amending section 67 (5) of the *Property Taxation By-law* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

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

SCHEDULE "A"
2007 ANNUAL PROPERTY TAX BUDGET

REVENUES

Property Tax Levies, Interests & Penalties for
Current Fiscal Year \$ _____

Surplus or Deficit Property Tax Revenue carried
over from previous Fiscal Years \$ _____

TOTAL REVENUES

Community Development \$ _____

Environmental Health Services \$ _____

Fiscal Services \$ _____

General Government Services \$ _____

Protective Services \$ _____

Recreation and Cultural Services \$ _____

Taxes for Other Governments \$ _____

Transportation \$ _____

Utility Services \$ _____

Other Expenditures \$ _____

– Permitted *Property Assessment and Taxation By-law*
Expenditures \$ _____

– Municipal Service Agreements \$ _____

TOTAL EXPENDITURES \$ _____

BALANCE \$ _____

**CHEAM FIRST NATION
TAX RATES BY-LAW 2007**

[Effective August 7, 2007]

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 Cheam First Nation enacted the *Cheam First Nation Assessment and Taxation By-laws (2004)* on October 28, 2004, approved by the Minister on 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 *Cheam First Nation Tax Rates By-law 2007*.

APPROVED AND PASSED at a duly convened meeting of the Council of the Cheam First Nation, held at the Cheam First Nation Administration Office, Rosedale, British Columbia, this 12th day of June, 2007.

A quorum consists of three (3) Councillors.

[Sidney Douglas]
Chief Sidney Douglas

Councillor Rick Quipp

Councillor Sandra Victor

[Joe Aleck]

[Chester Douglas]

Councillor Joe Aleck

Councillor Chester Douglas

SCHEDULE "A"
Prescribed Tax Rates
For the Taxation Year 2007

PROPERTY CLASS	TAX RATE PER \$1,000.00 OF ASSESSED VALUE
Class 2 - Utilities, Land	59.52628
Class 2 - Utilities, Improvements	57.55320
Class 5 - Light Industry, Land	21.05872
Class 5 - Light Industry, Improvements	20.51948
Class 9 - Farm, Land	21.09646

COOK'S FERRY INDIAN BAND
2007 RATES BY-LAW
BY-LAW NO. 2007-TX01

[Effective November 15, 2007]

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

AND WHEREAS the Council of the Cook's Ferry Indian Band enacted the *Cook's Ferry Indian Band Taxation and Assessment By-law* on June 23, 1993;

NOW BE IT HEREBY RESOLVED that pursuant to Section 24 of the *Cook's Ferry Indian Band Taxation By-law*:

1. The rates for each class of property (1 through 9) shall be in accordance with Schedule "A" which is attached and forms part of the *2007 Rates By-law*.
2. The rates for railways (Class 10) shall be in accordance with Schedule "A", which is attached and forms part of the *2007 Rates By-law* pursuant to the *Property Assessment and Taxation Railway Right-of-Way Regulations*, SOR/2001-493.
3. This by-law may be cited for all purposes as the *Cook's Ferry Indian Band 2007 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Cook's Ferry Indian Band at a duly convened meeting held on the [18th] day of [September], 2007.

[David Walkem]

Chief David Walkem

[Wilfred Paul]

Councillor Wilfred Paul

Councillor Pearl Hewitt

[Jean York]

Councillor Jean York

SCHEDULE "A"

The council of the Cook's Ferry Indian Band hereby adopts the following taxation rates for the 2007 taxation year for the following classes of property.

	CLASS 1	CLASS 2	CLASS 3	CLASS 4	CLASS 5	CLASS 6	CLASS 7	CLASS 8	CLASS 9	CLASS 10
SCHOOL	4.1786	14.7000	0	12.5000	7.9000	7.9000	2.1000	3.9000	6.8000	13.3770
PROV. RURAL	0.5900	4.1200	0	4.5000	3.2600	3.2600	0.4600	1.1000	0.5000	2.2660
LOCAL:										
THOMPSON HOSP.	0.2081	0.7284	0	0.7075	0.7075	0.5098	0.6243	0.2081	0.2081	0.4006
THOMPSON NICOLA HOSP.	0.0451	0.1579	0	0.1533	0.1533	0.1105	0.1353	0.0451	0.0451	0.0868
BC ASSESSMENT	0.0677	0.4865	0	0.4865	0.2227	0.2227	0.2832	0.0677	0.0677	0.2676
MUN. FINANCE AUTH.	0.0003	0.0005	0	0.0005	0.0005	0.0001	0.0008	0.0002	0.0002	0.0003
EA '1' TNRD	2.0906	7.3171	0	7.1080	7.1080	5.1220	6.2718	2.0906	2.0906	4.0244
SPENCES BR. TV REBROADCASTING	0.6613	2.3146	0	2.2484	2.2484	1.6202	1.9839	0.6613	0.6613	
TOTAL	7.8417	29.825	0	27.7042	21.6004	18.7453	11.8593	8.073	10.373	20.4227
Class Name	Residential	Utilities	Unmanaged Forest Land	Major Industry	Light Industry	Business/ Other	Managed Forest Land	Recreational Property/ Non-Profit Organization	Farm	Prescribed Railway Rights of Way

Note: Class 10 – The rate established for this particular class of property is set as required, pursuant to and in accordance with the *Property Assessment and Taxation (Railway Right of Way) Regulations, SOR/2001-493* as published in the *Canada Gazette*, Part II, Vol. 135, No. 24, November 21, 2001.65

COWICHAN INDIAN BAND
PROPERTY ASSESSMENT AND TAXATION
AMENDMENT BY-LAW NO. 3, 2007

[Effective October 11, 2007]

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

AND WHEREAS the Cowichan Indian Band deems it advisable to amend the *Property Assessment and Taxation By-law* in order to permit the Council to pass Band Council Resolutions to grant exemptions from taxation to non-profit persons if certain conditions are satisfied.

NOW THEREFORE the Cowichan Indian Band Council enacts as follows:

1. This By-law be cited as the *Property Assessment and Taxation Amendment By-law No. 3, 2007*.

2. That sections 7, 8 and 9 of the *Property Assessment and Taxation By-law* be deleted and replaced with the following:

“7. If the Council considers that it is in the best interest of the Band to do so and subject to such conditions as may be set out in the Band Council Resolution, the Council may prescribe by Band Council Resolution the exemption of a portion or all of the taxes payable by a holder in the following circumstances:

(1) in the case of property used for commercial or business purposes and the holder employs Band members, the exemption is necessary to avoid failure of the business; or

(2) when a statement of income and expenses is presented by a holder to the Council which shows that the holder will suffer economic hardship if exemption is not granted; or

(3) the holder is a charitable, philanthropic or other not for profit person and the property is used by that holder for non-profit community purposes including, but not limited to, any of those uses described in section 4(2) or for housing.

8. Where it is deemed by the Council to be in the best interest of the Band to grant an exemption pursuant to section 7(1) or section 7(2), it may do so provided:

(1) the property became taxable for the first time pursuant to this By-law;

(2) no additional costs are incurred by existing taxpayers as a consequence of the exemption; and,

(3) the assessed value of the property represents no more than one tenth (1/10) of the total value of all properties assessed in the taxation year in which the exemption was granted.

9. Notwithstanding section 7, taxes shall not be exempted for a period longer than five consecutive taxation years unless, in the case of an exemption pursuant to section 7(3), the Band Council Resolution grants a longer period of exemption.”

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Cowichan Indian Band held at the Cowichan Indian Band Administration Office, 5760 Allenby Road, Duncan, B.C. this [27th] day of [June], 2007.

A quorum of Council consists of 5 Band Councillors.

Moved by: [Philomena Alphonse] Seconded by: [Cindy Paige]

[Harvey Alphonse]

Chief

[Andy Canute]
Councillor

[Dora Wilson]
Councillor

[Calvin Swustus]
Councillor

[Arvid Charlie]
Councillor

[Albie Charlie]
Councillor

[Cindy Paige]
Councillor

[Lloyd Bob, Sr.]
Councillor

[Ed Elliott, Sr.]
Councillor

[Philomena Alphonse]
Councillor

[William Seymour]
Councillor

[E.W. Modeste, Sr.]
Councillor

FORT NELSON FIRST NATION
PROPERTY TAXATION AMENDMENT BY-LAW NO. 2007-#1

[Effective December 4, 2007]

WHEREAS:

A. It is the practise of the Band Council of the Fort Nelson First Nation to enact a by-law annually, establishing rates of taxation to be applied to the assessed value of interests in land in its reserves;

B. It is an objective of the taxation conducted under the provisions of the *Fort Nelson Indian Band Property Taxation By-law* to ensure certainty and fairness for the taxpayers on the Band's reserves and for the Band;

C. The Band Council of the Fort Nelson First Nation wishes to amend the *Fort Nelson Indian Band Property Taxation By-law* to ensure that the objectives set out in Recitals A and B is given effect for the 2007 taxation year.

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted for the purpose of amending certain provisions of the *Fort Nelson Indian Band Property Taxation By-law* for the 2007 taxation year as hereinafter provided.

1. This by-law may be cited as the *Fort Nelson First Nation Property Taxation Amendment By-law No. 2007-#1*.

2. The *Fort Nelson Indian Band Property Taxation By-law* is amended as follows:

(a) By amending section 10(1) to read:

“For the 2007 calendar year, taxes levied in a taxation notice mailed under section 20, are due and payable at the location specified in the taxation notice before 4:00 p.m. on the first business day following November 30, 2007 and shall be deemed to have been imposed on and from the 2nd day of July of such year.”

(b) By amending section 10(2) to read:

“If a portion of the taxes referred to in subsection (1) remains unpaid at 4:00 p.m. on the first business day following November 30, 2007 and remains unpaid on December 31, 2007, there shall be added to them, as a penalty, 10% of the unpaid taxes and the amount so added shall for all purposes be deemed part of the taxes.”

(c) By amending section 10(3) to read:

“If a portion of the taxes referred to in subsection (1), including penalties, remains unpaid on June 2, 2008, they are deemed delinquent on that day, and

after that day shall bear interest at the rates of ten percent (10%) until actually paid or recovered. Accrued interest shall for all purposes be deemed part of the delinquent taxes as if it had originally formed part of the taxes.”

(d) Section 10(4) is deleted.

(e) Section 29(1) is amended by replacing the words “In January following the year in which for which taxes are imposed” with the words “On June 2, 2008”.

This *Amendment By-law* is applicable only to the 2007 taxation year.

THIS AMENDMENT BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [23rd] day of October, 2007.

Quorum is 3 council members.

[Liz Logan]

Chief Liz Logan

[Sally Behn]

Councillor Sally Behn

[Roberta Dendys]

Councillor Roberta Dendys

[Darryl Michel]

Councillor Darryl Michel

Councillor Florence Michel

**FORT NELSON FIRST NATION
RATES BY-LAW 2007
BY-LAW NO. 2007-#2**

[Effective December 4, 2007]

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

AND WHEREAS the Council of the Fort Nelson First Nation (also known as the Fort Nelson Indian Band) enacted the *Fort Nelson Indian Band Property Taxation By-law* on April 27, 1994;

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

1. This by-law may be cited for all purposes as the *Fort Nelson First Nation Rates By-law 2007*.

2. Pursuant to Section 18.1 of the *Fort Nelson Indian Band Property Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule “A” which is attached, and forms part of the *2007 Fort Nelson First Nation Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [23rd] day of October, 2007.

Quorum is 3 council members.

[Liz Logan]
Chief Liz Logan

[Sally Behn]
Councillor Sally Behn

[Roberta Dendys]
Councillor Roberta Dendys

[Florence Michel]
Councillor Florence Michel

[Darryl Michel]
Councillor Darryl Michel

SCHEDULE "A"

The Council of the Fort Nelson First Nation hereby adopts the following taxation rates for the 2007 taxation year for the following classes of property.

Class of Property as prescribed under Schedule II and Section 18.1 of the <i>Fort Nelson Indian Band Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Fort Nelson Indian Band Property Taxation By-law</i> .
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Class 1 - Residential	0
Class 2 - Utilities	36.86
Class 3 - Unmanaged Forest Land	0
Class 4 - Major Industry	32.962
Class 5 - Light Industry	29.18
Class 6 - Business and Other	0
Class 7 - Managed Forest Land	0
Class 8 - Recreation/Non-Profit Organization	0
Class 9 - Farm	0

H AISLA NATION
PROPERTY ASSESSMENT AND TAXATION
AMENDMENT BY-LAW NO. 01-2007

[Effective November 15, 2007]

WHEREAS:

A. It is an objective of the taxation conducted under the provisions of the *Haisla Nation Property Assessment and Taxation By-law* to ensure certainty and fairness for the taxpayers on the Band's reserves and for the Band; and

B. The Band Council of the Haisla Nation (also known as the Kitimaat Indian Band) wishes to amend the *Property Assessment and Taxation By-law* to ensure that the objectives set out in Recital A is given effect for the 2008 taxation year.

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted for the purpose of amending certain provisions of the *Haisla Nation Property Assessment and Taxation By-law* for the 2008 taxation year as hereinafter provided.

1. This by-law may be cited as the *Haisla Nation Property Assessment and Taxation Amendment By-law No. 01-2007*.

2. The *Haisla Nation Property Assessment and Taxation By-law* is amended as follows:

(a) By amending section 2(1) to read as follows:

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

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

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

“taxation year” means the calendar year from January 1 to December 31 in the year which taxes are levied;”

(b) By amending section 15 to read:

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

(c) By amending section 16(a) to read:

“the interest in land and all other properties were in the physical condition that they are in on October 31 following the valuation date; and”

(d) By amending section 16(b) to read:

“The permitted use of the property and all other interests in land were the same as on October 31 following the valuation date.”

(e) By amending section 19 to read:

“No later than by December 31 of the assessment year and by December 31 every year thereafter the assessor shall prepare an assessment roll containing the following particulars:

- (a) the name and last known address of the person assessed;
- (b) an accurate or legal description of the land;
- (c) the classification of:
 - (i) the land, and
 - (ii) the improvements;
- (d) the actual value by classification of:
 - (i) the land, and
 - (ii) the improvements;
- (e) the total assessed value;
- (f) the total assessed value of exemptions from taxation, where applicable;
- (g) the total net taxable value; and
- (h) any other necessary information.”

(f) By amending section 24 to read:

“The assessor shall on or before December 31 of each year mail a Notice of Assessment to every person named in the assessment roll in respect of each interest in land for which that person is liable to taxation or for which grants-in-lieu of taxes may be sought.”

(g) By amending section 26(e) to read:

“there has been a change in the eligibility for an exemption from taxation, the assessor shall amend the assessment roll to effect the necessary changes but subject to section 28, shall not make any amendments after December 31 of the current taxation year.”

(h) By amending section 33(1) to read:

“A person whose name appears in the assessment roll or the assessor may appeal to the Assessment Review Committee in respect of:

- (a) the liability to assessment;
- (b) the assessed value;
- (c) the assessment classification; or
- (d) any alleged error or omission.”

(i) By amending section 33(5) to read:

“Where an appeal is taken with respect to a supplementary assessment notice, the appeal shall be confined to the amendment.”

(j) By amending section 34(1)(a) to read:

“Hear all assessment appeals from assessment notices;”

(k) By amending section 40(5) to read:

“In any appeal proceedings, the onus of proof is on the person bringing the appeal.”

(l) By amending Schedule II, to delete the reference to the following:

“Class 3 - Unmanaged forest land

3. Class 3 property shall include only land meeting the definition of forest land that is not classified as managed forest land.”

(m) By amending Schedule II, section 6 to read:

“Class 6 property shall include all land and improvements not included in Classes 1 to 5, 7 and 8.”

This Amendment By-law is applicable to the 2008 taxation year and all subsequent taxation years.

THIS AMENDMENT BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [23rd] day of August 2007.

Quorum is six council members.

<hr/>	<hr/>
Steve Wilson	[Margaret Grant]
	Margaret Grant
<hr/>	<hr/>
[Kevin Stewart]	
Kevin Stewart	Alex Grant Sr.

[Henry Amos Sr.]

Henry Amos Sr.

[Kenneth Hall]

Kenneth Hall

[Sylvia Woods]

Sylvia Woods

[Rod Bolton]

Rod Bolton

[Ellis Ross]

Ellis Ross

Jonah Keith Nyce

[Godfrey P. Grant Jr.]

Godfrey P. Grant Jr.

MORICETOWN FIRST NATION
RATES BY-LAW 2007
BY-LAW NO. 2007-01

[Effective September 7, 2007]

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

AND WHEREAS the Council of the Moricetown First Nation (also known as the Moricetown Band) enacted the *Moricetown First Nation Property Assessment and Taxation By-law* on November 27, 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 *Moricetown First Nation Rates By-law 2007*.

2. Pursuant to Section 17 of the *Moricetown 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 *2007 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 4th day of July, 2007.

[Ron A. Mitchell]

Chief Ron A. Mitchell

[Delvin Joseph]

Councillor Delvin Joseph

[Rodney Mitchell]

Councillor Rodney Mitchell

[Andrew Tom]

Councillor Andrew Tom

[Desmond McKinnon]

Councillor Desmond McKinnon

[Duane Mitchell]

Councillor Duane Mitchell

[Lillian Lewis]

Councillor Lillian Lewis

[Warner William]

Councillor Warner William

[Juanita Nikal]

Councillor Juanita Nikal

[Floyd Naziel]

Councillor Floyd Naziel

[Helen Nikal]

Councillor Helen Nikal

[Sandra George]

Councillor Sandra George

[Gary Naziel]

Councillor Gary Naziel

SCHEDULE "A"

The Council of the Moricetown First Nation hereby adopts the following taxation rates for the 2007 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule 11 and Section 17 of the <i>Moricetown First Nation Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000,000 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Moricetown First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	0.0000
Class 2 - Utilities	0.0000
Class 3 - Unmanaged Forest Land	0.0000
Class 4 - Major Industry	24.9500
Class 5 - Light Industry	0.0000
Class 6 - Business and Other	0.0000
Class 7 - Managed Forest Land	0.0000
Class 8 - Recreation/Non-Profit Organization	0.0000
Class 9 - Farm	0.0000

MUSQUEAM INDIAN BAND
2007 RATES BY-LAW
BY-LAW NO. 2007-01

[Effective September 7, 2007]

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 Musqueam Indian Band has duly and properly enacted the *Musqueam 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 *Musqueam Indian Band 2007 Rates By-law No. 2007-01*.

2. Pursuant to Section 18.1 of the *Musqueam 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 *2007 Musqueam Indian Band Rates By-law No. 2007-01*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 23rd day of July, 2007.

 Chief

 [Mary Charles]

Councillor

 [Nolan Charles]

Councillor

 [Allyson Fraser]

Councillor

 [Wendy John]

Councillor

 [Wayne Sparrow]

Councillor

 [Tammy Harkey]

Councillor

 [Delbert Guerin]

Councillor

SCHEDULE "A"

The Council of the Musqueam Indian Band hereby adopts the following taxation rates for the 2007 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>Musqueam Indian Band Property Taxation By-law</i> .	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 Indian Band Property Taxation By-law</i> .
Class 1 - Residential	4.94817
Class 2 - Utilities	55.85287
Class 3 - Unmanaged Forest Land	0
Class 4 - Major Industry	46.12266
Class 5 - Light Industry	25.65501
Class 6 - Business and Other	24.87171
Class 7 - Managed Forest Land	0
Class 8 - Recreation/Non-Profit Organization	6.50882
Class 9 - Farm	9.40882

MUSQUEAM INDIAN BAND
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 2007-01

[Effective September 7, 2007]

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 purposes 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 Musqueam 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 Musqueam 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 1 of a calendar year through December 31 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 subsection 12 of the *Property Taxation By-law*;

“property assessment by-law” means the *Musqueam Indian Band Property Assessment By-law* approved and passed by council and approved by the Minister, as amended from time to time;

“property taxation by-law” means the *Musqueam 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 or operating:

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

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

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

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

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

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

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

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated reserve lands; and

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

“reserve” means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the band, whether they be designated lands or conditionally surrendered lands or otherwise and special reserves being lands that have been set apart for the use and benefit of the Musqueam 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 *Musqueam 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

3.(1) This by-law authorizes the expenditure of property tax revenue by council on behalf of the Musqueam Indian 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 October 31 in each fiscal year, the surveyor of taxes shall prepare and table with council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavour to consider such budget and resolution on or before December 15 of the same fiscal year.

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

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

(4) For greater certainty:

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

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

PROPERTY TAX REVENUE ACCOUNTS

5.(1) All property tax revenue shall be deposited in a special account or accounts maintained in the name of the band and be invested until required to be

expended pursuant to an annual property tax budget that has been approved by band council resolution.

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

ADMINISTRATION AND ENFORCEMENT

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

BY-LAW REMEDIAL

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

MISCELLANEOUS

8.(1) 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 [23rd] day of [July] , 2007.

Chief

[Mary Charles]

Councillor

[Nolan Charles]

Councillor

[Allyson Fraser]

Councillor

[Wendy John]

Councillor

[Howard E. Grant]

Councillor

[Wayne Sparrow]

Councillor

[Tammy Harkey]

Councillor

[Delbert Guerin]

Councillor

SCHEDULE "A"

2007 ANNUAL PROPERTY TAX BUDGET

REVENUES

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

EXPENDITURES

Community Development	
Environmental Health Services	
Fiscal Services	
General Government Services	
Protective Services	
Recreation and Cultural Services	
Taxes for Other Governments	
Transportation	
Utility Services	
Other Expenditures	
- Permitted <i>Property Taxation By-law Expenditures</i>	
- Municipal Service Agreements	
TOTAL EXPENDITURES	\$
BALANCE	\$

SCHEDULE "A"

The Council of the Nadleh Whut'en Indian Band hereby adopts the following taxation rates for the 2007 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Classes of Property as prescribed under Schedule II and Section 11(2) of the <i>Nadleh Whut'en Indian Band Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Nadleh Whut'en Indian Band Property Assessment and Taxation By-law</i> .
Class 1 - Residential	8.2837
Class 2 - Utilities	28.5828
Class 4 - Major Industry	26.4977
Class 5 - Light Industry	20.3939
Class 6 - Business and Other	17.8758
Class 7 - Managed Forest Land	10.7946
Class 8 - Recreation/Non-Profit Organization	7.7181
Class 9 - Farm	10.0181

SCHEDULE "A"

PROPERTY CLASS	TAX RATE PER \$1,000.00 OF ASSESSED VALUE
Class 2 - Utilities	26.9689
Class 6 - Business and Other	16.7461

**SEABIRD ISLAND INDIAN BAND
TAX RATES BY-LAW 2007-1**

[Effective September 7, 2007]

SCHEDULE "A"
Prescribed Tax Rates
For the Taxation Year 2007

Class of Property	Tax Rate
1. Residential	6.79230
2. Utilities	68.37050
3. Unmanaged Forest	19.45547
4. Major Industry	27.98190
5. Light Industry	23.11810
6. Business	18.99150
7. Managed Forest	12.41190
8. Recreation/Non-Profit	9.25510
9. Farm	19.36080
10. Prescribed Railway Right-of-Way (1)	
Land	41.55917
Improvements	60.51808

(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, No. 24, November 21, 2001.65.

BE IT KNOWN that this By-law entitled the *Rate By-law* which forms part of the *Taxation By-law* passed by Chief and Council on December 16, 2004 and approved by the Minister on April 22, 2005, that being a by-law to establish by by-law a system on the reserve lands of the Seabird Island Indian Band for the fair and equitable taxation for local purposes of land, or interests in land including the right to occupy, possess or use lands within the boundaries of the reserve is hereby enacted as *By-law 2007-1* by the Chief and Council of the Seabird Island Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Council of the Seabird Island Indian Band held at Seabird Island Indian Band Administration Office, Agassiz, British Columbia, this [27th] day of [July, 2007] .

Moved by: _____ Seconded by: _____

A quorum of Band Council consists of [5] Councillors.

[Clement Seymour]
Chief Clement Seymour

[Robert Armstrong]
Councillor Robert Armstrong

[James Harris]
Councillor James Harris

[Carol Hope]
Councillor Carol Hope

[Stacy McNeil]
Councillor Stacy McNeil

[Marcie Peters]
Councillor Marcie Peters

[Margaret Pettis]
Councillor Margaret Pettis

SKEETCHESTN INDIAN BAND
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 3

[Effective September 7, 2007]

WHEREAS the *Property Taxation Amended By-law 1995-1* 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 Amended By-law 1995-1*), including rights to occupy, possess or use land in the Reserve;

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

AND WHEREAS section 56 of the *Property Taxation Amended By-law 1995-1* authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Property Tax Expenditure By-law* was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

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

SHORT TITLE

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

INTERPRETATION

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

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

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

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

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

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

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

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

“permitted property tax by-law expenditures” means those expenditures out of property tax revenue authorized to be made under subsection 56 of the *Property Taxation Amended By-law 1995-1*;

“*Property Taxation Amended By-law 1995-1*” means the *Skeetchestn Indian Band Property Taxation Amended By-law 1995-1* approved and passed by the Council on the 4th day of December, 1995 and approved by the Minister on the 8th day of May, 1996, as amended from time to time;

“property tax revenue” includes all taxes and other moneys raised under the *Property Taxation Amended By-law 1995-1*, 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 *Sketchestn Property Taxation Amended By-law 1995-1*;

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

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

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

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

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

ANNUAL PROPERTY TAX BUDGET

4.(1) On or before July 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 endeavour to consider such budget and resolution on or before August 31 of the same fiscal year.

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

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

(4) For greater certainty

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

(b) nothing in this By-law shall have the effect of amending section 56 of the *Property Taxation Amended By-law 1995-1* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

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

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

ADMINISTRATION AND ENFORCEMENT

6. The tax administrator shall administer this by-law.

BY-LAW REMEDIAL

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

MISCELLANEOUS

8.(1) Headings form no part of this by-law but shall be construed as being inserted for convenience of reference only.

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

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

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

COMING INTO FORCE

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

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 6th day of July, 2007.

A quorum of Council consists of 3 members of Council.

Chief Ronald E. Ignace

[Archie C. Deneault]

Councillor Archie C. Deneault

Councillor Pamela K. Jules

[Terry Deneault]

Councillor Terry Deneault

[Darrel Draney]

Councillor Darrel Draney

SCHEDULE "A"

2007 ANNUAL PROPERTY TAX BUDGET

REVENUES

Property Tax Levies, Interests & Penalties for Current Fiscal Year	\$ 486,163.94
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Surplus or Deficit Property Tax Revenues carried over from previous Fiscal Years	\$ -
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TOTAL REVENUES	\$ 486,163.94
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EXPENDITURES

General Government Services	106,880.00
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Protective Services	193,000.00
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Transportation Services	105,000.00
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Recreational and Cultural Services	32,000.00
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Community Development Services	0.00
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Environmental Health Services	13,200.00
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Fiscal Services	27,125.00
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Other Expenditures	0.00
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Taxes for Other Governments	8,958.94
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TOTAL EXPENDITURES	\$ 486,163.94
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BALANCE	\$ -
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**SKEETCHESTN INDIAN BAND
ANNUAL TAX RATES BY-LAW NO. 12-2007**

[Effective September 7, 2007]

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 Skeetchestn Indian Band enacted the *Skeetchestn Indian Band Property Taxation Amended By-law 1995-1* on December 4, 1995.

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

1. This by-law may be cited for all purposes as the *Skeetchestn Indian Band Tax Rates By-law 2007, No. 12*.

2. Pursuant to section 11 of the *Skeetchestn Indian Band Property Taxation Amended By-law 1995-1*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms an integral part of the *Tax Rates By-law No. 12*.

THIS BY-LAW IS HEREBY ENACTED by Skeetchestn Indian Band Council at a duly convened meeting held on the 6th day of July, 2007.

Chief Ronald E. Ignace

[Archie C. Deneault]

Councillor Archie C. Deneault

Councillor Pamela K. Jules

[Terry Deneault]

Councillor Terry Deneault

[Darrel Draney]

Councillor Darrel Draney

SCHEDULE "A"

The Council of the Skeetchestn Indian Band hereby adopts the following taxation rates for the 2007 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>Skeetchestn Indian Band Property Taxation By-law</i> .	Rate of Tax applied against each \$1000.00 of the assessed value of the land and improvements as determined in accordance with Part V of the <i>Skeetchestn Indian Band Property Assessment and Taxation By-law</i> .	
Class 1 - Residential	Land and Improvements	6.9269
Class 2 - Utilities	Land and Improvements	26.3441
Class 4 - Major Industry	Land and Improvements	24.0715
Class 5 - Light Industry	Land and Improvements	20.0337
Class 6 - Business/Other	Land and Improvements	18.2037
Class 7 - Managed Forest	Land and Improvements	8.8984
Class 8 - Recreational/Non-Profit Organization	Land and Improvements	8.1578
Class 9 - Farm	Land and Improvements	9.3178

SKOWKALE FIRST NATION
2007 RATES BY-LAW
BY-LAW NO. 2007-08

[Effective September 7, 2007]

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

AND WHEREAS the Council of the Skowkale First Nation (also known, as the Skowkale Band) enacted the *Skowkale First Nation Property Assessment and Taxation By-law* on February 21, 1995;

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

1. This by-law may be cited for all purposes as the *Skowkale First Nation 2007 Rates By-law*.

2. Pursuant to Section 3 of the *Skowkale First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A-1" which is attached, and form part of the *2007 Rates By-law*.

COUNCIL HEREBY ENACTS this by-law at a duly convened meeting held on the 7th day of July, 2007.

[Mark Point]

Chief

[James Archie]

Councillor

[Gerald Sepass]

Councillor

[Jeffrey Point]

Councillor

[Willy Hall]

Councillor

SCHEDULE "A-1"

The Council of the Skowkale First Nation hereby adopts the following taxation rates for the 2007 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 3 of the <i>Skowkale First Nation Property Taxation By-law</i> .	Rate of Tax applied against each \$1000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Skowkale First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	7.73706
Class 2 - Utilities	59.52629
Class 5 - Light Industry	21.05872
Class 6 - Business and Other	20.70028
Class 7 - Managed Forest Land	18.91239
Class 8 - Recreational/Non-Profit	7.42251
Class 9 - Farm	21.09647

**SKOWKALE FIRST NATION
EXEMPTION BY-LAW 1-2007**

[Effective September 7, 2007]

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

1. This by-law may be cited for all purposes as the *Exemption By-law 1-2007*.
 - a. Any person having property assessed by the head assessor pursuant to the *Assessment By-law* as being in Class 5 (Light industry) or Class 6 (Business/Other) shall be exempt from the payment of taxes in an amount equivalent to the gross assessed value of improvement being \$5,000.00 less than as stated in the roll authenticated pursuant to the *Assessment By-law*.

APPROVED by the Skowkale First Nation, as represented by its duly elected Chief and Council, this 6th day of July, 2007.

[Mark Point]

Chief

[James Archie]

Councillor

[Gerald Sepass]

Councillor

**SKUPPAH INDIAN BAND
RATES BY-LAW 2007**

[Effective October 12, 2007]

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

AND WHEREAS the Council of the Skuppah Indian Band enacted the *Skuppah Indian Band Taxation and Assessment Amending By-law* on April 7, 1995;

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

1. This by-law may be cited for all purposes as the *Skuppah Indian Band 2007 Rates By-law*.

2. Pursuant to Section 24(5) of the *Skuppah Indian Band 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 *2007 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 15th day of July, 2007.

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

[Doug McIntyre]

Chief Doug McIntyre

SCHEDULE “A”

Prescribed Tax Rates
For the Taxation Year 2007

The Council of the Skuppah Indian Band hereby adopts the following taxation rates for the 2007 taxation year for the following classes of property.

Class of Property	Tax Rate
Class 10 - Railway Right-of-Way	20.41486

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

SONGHEES FIRST NATION
I.R. NO. 1A COMMUNITY WELLNESS FACILITY
CAPITAL EXPENDITURE BY-LAW NO. 2007-03

[Effective October 11, 2007]

To authorize the expenditure of a maximum of Two Hundred and Fifty Thousand Dollars (\$250,000) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of conducting feasibility studies and design of a Community Wellness Facility on the New Songhees Indian Reserve No. 1A.

WHEREAS:

A. Pursuant to Section 83(1) of the *Indian Act* and Songhees First Nation's inherent right of self-government, Songhees First Nation has enacted the *Songhees Indian Band Property Taxation By-law, PR-95-02* (the *Taxation By-law*);

B. In accordance with section 12(3)(1) of the *Taxation By-law*, Songhees First Nation annually deposits Ten (10%) percent of annual gross taxes in a cumulative capital projects fund (the "Cumulative Fund") to be used from time to time for such capital projects as may be authorized by separate by-law;

C. Pursuant to the *Songhees First Nation Property Tax Expenditure By-law* and subsequent amendments (the *Expenditure By-law*) Songhees First Nation is authorized to expend moneys raised pursuant to the *Taxation By-law* for local purposes, including the provision of local services on Reserve and capital projects;

D. The Council of Songhees First Nation deems it desirable and in the best interest of the Band members to advance funds to complete the feasibility studies and design of a Community Wellness Facility (the "I.R. No. 1A Community Wellness Facility Project");

E. Songhees First Nation has estimated the total cost of the feasibility studies and design of the I.R. No. 1A Community Wellness Facility Project to be not more than \$250,000 as outlined in Schedule "A" to this By-law.

NOW THEREFORE, The Council of Songhees First Nation hereby enacts the following by-law;

SHORT TITLE

1. This By-law may be cited for all purposes as the *I.R. No. 1A Community Wellness Facility Project Capital Expenditure By-law No. 2007-03*.

EXPENDITURE AUTHORIZATION

2. Songhees First Nation hereby acknowledges that it is in the best interests of the members of Songhees First Nation to conduct feasibility studies and design for

the I.R. No. 1A Community Wellness Facility Project as summarized in Schedule “A” to this By-law.

3. Songhees First Nation hereby approves the expenditure of not more than Two Hundred and Fifty Thousand (\$250,000) Dollars from the Cumulative Fund for the purposes of conducting feasibility studies and design of the I.R. No. 1A Community Wellness Facility Project (the “Project Funds”).

4. Songhees First Nation also authorizes the expenditure of all or a portion of the Project Funds to acquire all such lands, easements, rights-of-way, licences, permits, rights and authorities as may be required or desirable for or in connection with the feasibility studies and design of the I.R. No. 1A Community Wellness Facility Project.

5. Songhees First Nation also authorizes the expenditure of all or a portion of the Project Funds to engage consultants, enter into such private sector partnerships, and carry out negotiations with authorities as deemed appropriate and as may be required for or in connection with the feasibility studies and design of the I.R. No. 1A Community Wellness Facility Project.

6. Any of the Project Funds not expended on the I.R. No. 1A Community Wellness Facility Project or incidental costs related thereto, will be reimbursed to and deposited in the Cumulative Fund upon completion of I.R. No. 1A Community Wellness Facility Project.

EFFECTIVE

This By-law comes into full force and effect upon approval by the Minister of the Department of Indian Affairs and Northern Development.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled the *Songhees First Nation I.R. No. 1A Community Wellness Facility Project Capital Expenditure By-law No. 2007-03* is hereby enacted by Council at a duly convened meeting held on the 19th day of July, 2007, Victoria, British Columbia.

[Chief Robert Sam]

Chief Robert Sam

[Norman George]

Councillor Norman George

[Frank E. George]

Councillor Frank E. George

[Gary Albany]

Councillor Gary Albany

[Nicholas Albany]

Councillor Nicholas Albany

ITEM	SCHEDULE "A" Songhees Nation LOCAL GOVERNMENT SERVICES	YEAR OF EXPENDITURE
Songhees Community Wellness Facility	\$ 250,000.00	2007 to 2008

**SUMAS FIRST NATION
TAX RATES BY-LAW 2007**

[Effective September 18, 2007]

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 Sumas First Nation enacted the *Sumas First Nation Assessment and Taxation By-laws (2004)* on October 12, 2004, approved by the Minister on December 20, 2004.

NOW BE IT RESOLVED that the following Schedule “A”, enacted for the purpose of establishing annual rates of taxation, is hereby adopted and approved as the *Sumas First Nation Tax Rates By-law 2007*.

30th day of July, 2007.

A quorum for this Band consists of three (3) Council Members.

[Dalton Silver]

Chief

[Clint Tuttle]

Councillor

[Murray Ned]

Councillor

[Jackie Bird]

Councillor

SCHEDULE "A"

PROPERTY CLASS	TAX RATE PER \$1,000.00 OF ASSESSED VALUES	TAX RATE PER \$1,000.00 OF ASSESSED <i>LAND</i> VALUE (More than \$5,000 Assessed Improvement Value)
Class 2 - Utilities	64.87658	0.16179
Class 5 - Light Industry	29.77063	0.64718
Class 6 - Business & Other	25.89438	0.68763
Class 9 - Farm	23.15344	0.16179

**TL'AZT'EN NATION
RATES BY-LAW 2007**

[Effective September 7, 2007]

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

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

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

1. This by-law may be cited for all purposes as the *Tl'azt'en Nation Rates By-law 2007*.

2. Pursuant to Section V of the *Tl'azt'en Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2007 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held in Tache, B.C. on the 27th day of June, 2007.

Quorum [5] .

[Alexis Thomas]

Chief

[Simon John]

Councillor

[Morris Joseph]

Councillor

[Joshua Duncan]

Councillor

[Herbert Felix]

Councillor

SCHEDULE "A"

The Council of Tl'azt'en Nation hereby adopts the following taxation rates for the 2007 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
<p>Class of Property prescribed under Schedule II of the <i>Tl'azt'en Nation Property Assessment and Taxation By-law</i>.</p>	<p>Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the <i>Tl'azt'en Nation Property Assessment and Taxation By-law</i>.</p>
Class 1 - Residential	8.1379
Class 2 - Utilities	28.0725
Class 4 - Major Industry	26.0020
Class 5 - Light Industry	19.8982
Class 6 - Business and Other	17.5186
Class 7 - Managed Forest Land	10.3572
Class 8 - Recreation/Non-Profit Organization	7.5723
Class 9 - Farm	9.8723

**TSAWWASSEN FIRST NATION
TAXATION RATES BY-LAW 2007
BY-LAW NO. 2007 – TX-01**

[Effective November 15, 2007]

WHEREAS the Chief and Council of a band may make by-laws for the purpose of taxation of land or interests in land in a reserve for local purposes pursuant to section 83(1) of the *Indian Act* and with respect to any matter arising out of or ancillary to the exercise of powers under section 83 of the Act;

AND WHEREAS the Council of the Tsawwassen First Nation, also known as the Tsawwassen Indian Band, enacted a taxation by-law (which, as subsequently amended, is hereby referred to as the *Taxation By-law*) and an assessment by-law (which, as subsequently amended, is hereby referred to as the *Assessment By-law*) on March 11, 1994, respectively;

AND WHEREAS the Minister of Indian Affairs and Northern Development approved both the *Taxation By-law* and the *Assessment By-law* on May 26, 1994;

BE IT HEREBY RESOLVED that the Chief and Council of the Tsawwassen First Nation enacts the following by-law pursuant to section 83(1) of the *Indian Act* for the purpose of establishing rates of taxation for the year 2007.

1. This By-law may be cited for all purposes as the *Tsawwassen First Nation 2007 Rates By-law*.

2. The tax rates for each class of property shall be in accordance with Schedule “A” which is attached, and forms part of the *Tsawwassen First Nation 2007 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 11th day of July, 2007.

A quorum of Council is 3.

[Kim Baird]

Chief Kim Baird

[Andrea Jacobs]

Councillor Andrea Jacobs

[Andrew Bak]

Councillor Andrew Bak

[Laura Cassidy]

Councillor Remo Williams

Councillor Laura Cassidy

SCHEDULE "A"

The council of the Tsawwassen First Nation hereby adopts the following taxation rates for the 2007 taxation year for the following classes of property.

Class of property as prescribed under Section 6 of the <i>Tsawwassen First Nation Assessment By-law</i> and the <i>Tsawwassen First Nation 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 the <i>Tsawwassen First Nation Assessment By-law</i> and the <i>Tsawwassen First Nation Taxation By-law</i> .
Class 1 - Residential	5.99
Class 2 - Utilities	61.88
Class 3 - Unmanaged Forest Land	0
Class 4 - Major Industry	0
Class 5 - Light Industry	0
Class 6 - Business and Other	21.88
Class 7 - Managed Forest Land	0
Class 8 - Recreational/Non-Profit Org.	10.05
Class 9 - Farm	0

**TS' KW'AYLAXW FIRST NATION
RATES BY-LAW 2007-T01**

[Effective September 21, 2007]

SCHEDULE "A"

Prescribed Tax Rates
For The Taxation Year 2007

The Council of Ts'kw'aylaxw First Nation hereby adopts the following taxation rates for the 2007 taxation year for the following classes of property.

Class of Property	Tax Rate
1. Residential	10.4648
2. Utility	34.2237
3. Unmanaged Forest	00.0000
4. Major Industry	29.7058
5. Light Industry	25.4757
6. Business/Other	21.0717
7. Managed Forest	00.0000
8. Recreation/Non-Profit	9.5424
9. Farm	12.1915

BE IT KNOWN that this By-law entitled the *Rates By-law* which forms part of the *Taxation By-law* passed by Chief and Council and approved by the Minister May 25, 1994, that being a By-law to establish a By-law system on the reserve lands of Ts'kw'aylaxw First Nation for the fair and equitable taxation for local purposes of land, or interests in land including the rights to occupy, possess or use lands within the boundaries of the reserve is hereby enacted as *By-law 2007-T01* by the Chief and Council of the Ts'kw'aylaxw First Nation.

APPROVED AND PASSED at a duly convened meeting of Ts'kw'aylaxw First Nation, held at the Ts'kw'aylaxw First Nation Administration Office, Pavilion, British Columbia, this 18th day of June, 2007.

Moved by: [Delores Shintah] Seconded by: [Dolores McDonald]

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

[Clifford Alec]

Chief Clifford Alec

Chief Robert Shintah

[Matilda Fenton]

Councillor Matilda Fenton

[Dolores McDonald]

Councillor Dolores McDonald

[Delores Shintah]

Councillor Delores Shintah

**SALT RIVER FIRST NATION
SETTLEMENT REVENUE ACCOUNT BY-LAW
BY-LAW NO. 1**

[Effective December 4, 2007]

WHEREAS pursuant to section 83 of the *Indian Act*, R.S.C. 1985, c.I-5 the Chief and Council are empowered, with the approval of the Minister, to enact by-laws relating to the financial administration of the Salt River First Nation;

AND WHEREAS the Salt River First Nation has entered into a Treaty Entitlement Settlement Agreement with Her Majesty the Queen in Right of Canada and has established the Salt River First Nation Settlement Agreement Trust (hereinafter the “Settlement Trust”) pursuant to the terms of the Salt River Trust Agreement (hereinafter the “Trust Agreement”);

AND WHEREAS pursuant to the terms of the Settlement Agreement and the Trust Agreement, Canada has paid Settlement Funds into the Settlement Trust;

AND WHEREAS pursuant to the terms of the Trust Agreement funds held in three (3) Trust Accounts, namely, the Settlement Capital Account, the Infrastructure and Land Acquisition Account and the Reserve Survey Account may be invested in authorized investments which will generate an annual income;

AND WHEREAS pursuant to the terms of the Trust Agreement, the total annual income from these three (3) Trust Accounts is to be paid to the Salt River Settlement Revenue Account;

AND WHEREAS pursuant to the Trust Agreement, the expenditure of funds in the Salt River Settlement Revenue Account is to be governed by the Financial Policies and By-laws of the Salt River First Nation;

SHORT TITLE

1.(a) This By-law shall be known as the *Salt River First Nation Settlement Revenue Account By-law*.

(b) Any of the terms not defined in this Agreement shall have the same definition as set out in the Settlement Agreement or the Trust Agreement.

**INFLATION PROTECTION OF CAPITAL ASSETS IN
SETTLEMENT TRUST**

2.(a) When the “Annual Income” paid from the Settlement Trust to the Settlement Revenue Account has been calculated in accordance with paragraph 1.2.2(a) of the Settlement Trust Agreement, then prior to March 1 of the following calendar year, the Chief and Council shall receive from the Trustee funds from

the Settlement Trust Accounts and shall pay into the SRFN Settlement Revenue Account an amount to be calculated in the manner outlined in (i) below. The total amount of the payment will be allocated to the Settlement Trust Capital Account and the Youth and Education Foundation Account of the Settlement Trust. The amount allocated to the Youth and Education Foundation account shall be in proportion to the size of this account relative to the total size of the Trust with the balance of the payment allocated to the Capital Account.

- i. the amount will be calculated as the amount of the cash and assets held in all accounts in the Settlement Trust as of December 31 of the previous year times the rate of inflation for the prior year plus one percent (1%).

(b) When the “Annual Income” paid from the Settlement Trust to the Settlement Revenue Account has been calculated in accordance with paragraph 1.2.2(b) of the Settlement Trust Agreement, then prior to March 1 of the following calendar year, the Chief and Council shall receive from the Trustee funds from the Settlement Trust Accounts and shall pay into the SRFN Settlement Revenue Account an amount to be calculated in the manner outlined in (i) below. The total amount of the payment will be allocated to the Settlement Trust Capital Account and the Youth and Education Foundation Account of the Settlement Trust. The amount allocated to the Youth and Education Foundation account shall be in proportion to the size of this account relative to the total size of the Trust with the balance of the payment allocated to the Capital Account.

- i. the amount will be calculated as the amount of the cash and assets held in all accounts in the Settlement Trust as of December 31 of the previous year times one percent (1%).

PER CAPITAL PAYMENTS TO MEMBERS

3.(a) Subject to paragraph (b) the Chief and Council may permit a per capita distribution each fiscal year to all members of the First Nation from the amount of annual income paid into the Settlement Revenue Account in that calendar year.

(b) The total amount of the per capital distribution in each fiscal year to all members of the First Nation shall not exceed fifteen percent (15%) of the amount remaining in the Settlement Revenue Account after the payments of the amounts set out in section 2 have been made to the Settlement Trust.

EFFECTIVE DATE

4. This By-law shall be effective as of the date it is approved by the Minister of Indian and Northern Affairs Canada.

The *Salt River First Nation Settlement Revenue Account By-law* is hereby approved by the Chief and Council on this 6th day of September, 2007.

**MUSKOWEKWAN FIRST NATION
PROPERTY ASSESSMENT AND TAXATION BY-LAW**

[Effective November 15, 2007]

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

AND WHEREAS the Council of Muskowekwan First Nation (“the Band”) deems it to be in the best interests of the Band to make a by-law for such purposes;

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

PART I

SHORT TITLE, INTERPRETATION AND APPLICATION

Short title

1. This by-law may be cited as the *Muskowekwan Property Assessment and Taxation By-law*.

Interpretation

2.(1) In this by-law:

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

“actual value” means the market value of the interest in land as if it were held in fee simple off reserve without encumbrance or restriction;

“assessed value” means the actual value of interests in land as determined under this by-law;

“assessment” means a valuation of property for taxation purposes;

“assessment roll” means a list prepared pursuant to this by-law and includes a supplementary roll, setting out interests in land within the assessment area and their assessed values for the purpose of taxation and includes any alterations or additions under sections 24 to 29;

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

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

“Band” or “First Nation” means the Muskowekwan First Nation being a band within subsection 2(1) of the Act;

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

“Committee” means the Assessment Review Committee;

“C.P.” means a certificate of possession as referred to in subsections 20(1) and (2) of the Act, and, for the purposes of this by-law, includes a notice of entitlement, a certificate of occupation, as referred to in subsections 20(4) and (5) of the Act, and any such other permits, agreements, licences or interests as are issued or given from time to time by band council resolution authorizing the use of land in reserve by a band member;

“Council” means the Council of the Muskowekwan First Nation selected according to section 74 of the Act;

“Demand” means the Demand for Payment and Notice of Enforcement Proceedings referred to in section 59;

“holder” means a person in lawful possession of an interest in land in the reserve or a person who, for the time being

- (a) is entitled to possession of the interest,
- (b) is an occupier of the interest,
- (c) has any right, title, estate or interest, or
- (d) is a trustee of the interest;

“improvement” means an addition to land or water over land and, without restricting the generality of the foregoing, includes

- (a) anything erected or placed in, upon or under land, or affixed to land,
- (b) anything erected or placed in or upon, or affixed to an improvement,
- (c) any item of immovable machinery and equipment that is prescribed assessable by band council resolution, or
- (d) a manufactured home;

“interest holder” means a person who has an interest in, or is an occupier of, land or improvements, or both;

“interest in land” means land or improvements, or both, and includes any interest in land or improvements, the right to occupy, possess or use land or improvements in the reserve;

“land” means land, or interest in land, in the reserve, including rights to occupy, possess or use land in the reserve, and includes, but is not limited to

- (a) land covered by water,

- (b) quarries, and
- (c) sand and gravel;

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

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

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

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

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

- (a) used or designed for use as a dwelling or sleeping place,
- (b) constructed or manufactured to be moved from one point to another by being towed or carried unless licensed or able to be licensed and equipped to travel on a public highway,
- (c) is a business office or premises, or
- (d) accommodation for any other purpose;

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

“occupier” means

- (a) a person who, if trespass has occurred, is entitled to maintain an action for trespass,

(b) a person in possession of land that is held directly or indirectly under a lease, licence, agreement, easement or other record from the Crown or who simply occupies the land,

(c) a person in possession of land that is held directly or indirectly under a lease, licence, agreement, easement or other record from a person who is exempted from taxation under this taxation by-law or any Act that applies to land in the reserve or who simply occupies the land, or

(d) in relation to land that in ordinary conditions is covered by water, a person who is entitled directly or indirectly under a lease or licence to possess or occupy, or who simply occupies, the land, the water covering the land or the surface of the water covering the land;

“person” includes a partnership, association, company, society or body corporate;

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

“real property” means land and the improvements thereon and includes any interest in land or improvements, the right to occupy, possess or use land or improvements in the reserve, and includes a highway or railway right-of-way;

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

“Registrar” means the Lands Administrator for the Muskowekwan First Nation as appointed by the Council of Chiefs;

“Reserve” means the Muskowekwan Reserve, any land held as a special reserve for the use and benefit of the Muskowekwan First Nation pursuant to section 36 of the Act, and any land held by the Muskowekwan First Nation under a treaty land entitlement agreement;

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

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

“tax administrator” means the person appointed by the Council pursuant to section 4 to administer this by-law;

“tax debtor” means a taxpayer with outstanding obligations to pay taxes imposed by this by-law after the expiration of the Demand period;

“taxation authority” means the Council of the Muskowekwan First Nation;

“taxation year” means a calendar year in which taxes are levied and payable under this by-law;

“taxpayer” means a person named in an assessment roll as having an interest in land;

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

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

(3) In the event that the Act or any relevant portion of the Act should be repealed or should otherwise not apply to the Muskowekwan First Nation, then, when the context so requires, a reference in this by-law to the Act shall be deemed to be a reference to such other relevant authority as may be or may become applicable.

Application

3. This by-law applies to all interests in land.

PART II ADMINISTRATION

Tax administrator

4.(1) The Council may appoint a tax administrator for a specified or indefinite term to administer this by-law.

(2) The tax administrator is responsible for collecting taxes and enforcing payment under this by-law.

(3) The Council may

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

(b) appoint other officials to assist in administering this by-law;

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

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

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

PART III
LIABILITY TO TAXATION

Interests subject to taxation

5.(1) Subject to section 6, every interest in land, including any right to occupy, possess or use land, is subject to taxation under this by-law.

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

Interests not subject to taxation

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

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

Interests subject to service and local improvement charges

7. Notwithstanding section 6, all interests in land are liable to service and local improvement charges under Part X.

Interest in land subject to taxation not affected

8. Where an interest in land is not subject to taxation, the liability to taxation of any other interest in the same land is not affected.

Exemption

9.(1) An exemption applies only to that portion of a building occupied or used for the purpose for which the exemption was granted.

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

PART IV
LEVY OF TAX

Joint and several liability

10. Where an interest in land is subject to taxation, any person who has an interest in the land is jointly and severally liable to taxation.

Levy of tax

11.(1) On or before May 31 in each calendar year, or as soon thereafter as practicable, the Council shall adopt a by-law to impose tax rates on interests in land subject to taxation under this by-law.

(2) Taxes levied under this by-law apply to the calendar year in which the levy is first made and are based upon the assessed values of the interest in land and improvements as determined under this by-law.

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

(4) Taxes shall be levied by applying the rate of tax against each one thousand dollars (\$1000) of assessed value of the land and improvements.

Date due and payable

12. Taxes levied in a Notice of Assessment pursuant to section 23 are due and payable on July 2 of the year in which they are levied.

PART V
ASSESSMENT

Assessor

13.(1) The Council may appoint by band council resolution one or more assessors for a term of one year.

(2) An appointment under subsection (1) may be for the purpose of classifying and valuing particular interests in land in the assessment area and

applying exemptions in accordance with section 6 as set out in the band council resolution.

(3) The assessor may appoint a designate, who may do all acts and things necessary in appeal proceedings.

Request for information

14.(1) The assessor may make a request in Form 1 from any person liable for tax any information that the assessor deems necessary concerning the land used or occupied by that person, including purchase price, terms and covenants in leases, construction costs, costs of alteration and repairs, income and expense information, or rents payable, paid or agreed to be paid.

(2) Any person requested to provide information under subsection (1) shall immediately furnish to the assessor, in writing and signed, the information requested.

(3) Where an assessor does not receive the information referred to in subsection (1), or is not satisfied that the information received is accurate, the assessor shall value the interest in land on the basis of information in his or her possession.

Valuation date

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

Method of assessment

16.(1) The assessor shall assess interests in land according to the classes of real property as set out in Part I of the Appendix.

(2) Except as otherwise provided in this by-law, for the purpose of assessing interests in land, the assessor shall use the practices and regulations established under the Saskatchewan *Municipalities Act*, as amended from time to time.

Actual value and other considerations

17.(1) Except as provided in subsections 16(2) and 17(3), the assessor shall value land and improvements at their actual value.

(2) Using the equivalent rates that would be applied if the interest in land were held in the Province of Saskatchewan, the assessor shall determine the actual value of

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

(b) the track in place of a railway corporation and the right of way for the track; and

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

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

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

Assessment roll

18. Not later than January 1 of the taxation year, and every year thereafter, the assessor shall prepare an assessment roll containing

- (a) the name and last known address of the person assessed;
- (b) an accurate or legal description of the land;
- (c) the classification of the land and of the improvements;
- (d) the actual value by classification of the land and of the improvements;
- (e) the total assessed value;
- (f) the total assessed value of exemptions from taxation, where applicable;
- (g) the total net taxable value; and
- (h) any other necessary information.

Grants-in-lieu of taxes

19. The assessor shall include in the assessment roll the particulars listed in section 18 for any interest in land in respect of which grants-in-lieu of taxes may be accepted.

Value of improvements

20. The assessor shall set out the value of improvements separately from the value of the land on which they are located.

Name and address on assessment roll

21.(1) A taxpayer shall give written notice to the tax administrator or assessor of any change of address.

(2) The holder of a charge or an interest in land may give written notice, with full particulars of the nature, extent and duration of the charge to the tax administrator, and request copies of all tax notices issued during the duration of the charge, and the assessor shall enter that person's name and address on the assessment roll.

Adoption of assessment roll

22.(1) The assessment roll is effective when the Council adopts it by band council resolution.

(2) On adoption, the assessment roll shall be open to inspection in the Muskowekwan First Nation administration office by any person during regular business hours.

Notice of Assessment

23. On or before January 1 of each year, or as soon as practicable after the Council adopts the assessment roll, the tax administrator or assessor shall mail, to every person named in the assessment roll in respect of each interest in land for which that person is liable to taxation or for which grants-in-lieu of taxes may be sought, a Notice of Assessment in Form 2, or a form approved by the Council, containing the information set out in the assessment roll in respect of that interest in land, and a statement as to the right of appeal.

Amendments to assessment roll

24. Where the assessor finds that during the current taxation year

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

the assessor shall amend the assessment roll to effect the necessary changes but, subject to section 26, shall not make any amendments after October 1 of the current taxation year.

Amended Notice of Assessment

25. If the assessment roll is amended, the assessor shall, as soon as practicable after the amended assessment roll is adopted by band council resolution, mail a Notice of Assessment in Form 2, or a form approved by the Council, in respect of the amended assessment to each person affected.

Under-assessment

26. Where there has been an under-assessment resulting from

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

the assessor shall issue an amended Notice of Assessment in Form 2, or a form approved by the Council, for the current year and for each previous year during which the condition giving rise to the amendment to the assessment roll existed.

Adjustments to taxes due

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

Application

28. Sections 18 to 23 and Parts VI and VII apply with respect to an amended assessment roll and to an amended Notice of Assessment.

Where an amendment to assessment roll

29.(1) Where the Council approves an amendment to the assessment roll for the current year, the tax administrator shall immediately refund any excess taxes that have been paid, together with the interest at the rate of ten percent (10%) per annum.

(2) Any unpaid balance shall, subject to notice of assessment and taxation, be due and payable, notwithstanding a receipt or certificate given by the tax administrator.

PART VI
APPEALS

Assessment Review Committee

30.(1) The Council by band council resolution shall establish an Assessment Review Committee consisting of

(a) one person who is or was duly qualified to practice law, or who is or was a Judge of a Provincial or Queen's Bench Court, in the Province of Saskatchewan,

(b) one person who has sat as a member of an Appeal Board to review assessments in and for the Province of Saskatchewan,

(c) one member of the Muskowekwan First Nation who does not have any direct or indirect financial interest in any real property to which an appeal relates.

(2) The Council shall maintain a list of substitute members of the Committee.

(3) Where a member of the Committee is disqualified, unable or unwilling to act, the Council shall appoint the first person on the list of substitute members of the Committee to act for the period for which the member of the Committee is unavailable.

(4) If for any reason the first person on the list of substitute members is disqualified, unable or unwilling to act, the Council shall appoint the next person on the list until a substitute member of the Committee is able to act.

(5) Each member of the Committee shall hold office for a period of three (3) years unless the member resigns or is otherwise removed from office under this section.

(6) The Council shall establish by band council resolution a daily rate of pay for each member appointed to the Committee.

(7) A member of the Committee shall be removed from office if he or she

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three consecutive appeal hearings; or

(c) fails to perform any of his or her duties under this by-law in good faith and in accordance with the terms of this by-law.

(8) The removal of a member shall be by band council resolution and shall be effective on the date of the resolution.

Appeal

31.(1) A taxpayer may appeal to the Committee in respect of

(a) the liability to assessment;

(b) the assessed value;

(c) the assessment classification; or

(d) any alleged error or omission in the assessment roll.

(2) An appellant shall file an appeal by delivering a Notice of Appeal in Form 3 containing a description of the business and location and the grounds of appeal to the Committee at the Muskowekwan First Nation Administration Office by April 30 of the taxation year.

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

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

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

Duties of Committee

32.(1) The Committee shall

(a) hear all appeals from assessment notices;

(b) investigate and advise the Council on assessments, assessment classifications and assessment rolls that the Committee deems necessary;

(c) select a Chair who shall supervise and direct the work of the Committee;

(d) give the appellants, the assessor and the tax administrator at least thirty (30) days' written notice of the time and place for the appeal hearing;

(e) have custody of all records, documents, evidence and proceedings before the Committee;

(f) have control of its proceedings in order to fairly and adequately determine any appeal; and

(g) where an appeal relates to an interest in land of which a person other than the appellant is the holder, give that person at least ten (10) days' written notice of the time, date and place of the appeal hearing, and the nature of the appeal.

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

(a) ensure that assessments and assessment rolls are equitable and fairly represent the assessed values provided for in this by-law; and

(b) act impartially, fairly and reasonably, to the best of their skill and ability.

(3) The Chair of the Committee shall

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

(4) The Chair, upon considering the Council recommendations, shall appoint a Secretary of the Committee.

(5) The Secretary of the Committee shall

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

Appeal proceedings

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

(2) Unless the Council consents to a shorter notice period, the Committee shall give the Council thirty (30) days' written notice of, and an opportunity to be heard at, any appeal proceedings that raise issues of law regarding anything done under this by-law.

Quorum and procedures

34.(1) The Committee constitutes a quorum.

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

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

(4) The Chair shall establish procedures for the conduct of Committee proceedings that shall be consistent with this by-law.

Conflict of interest

35. No person shall sit as a member of the Committee hearing an appeal if that person

- (a) has a direct or indirect financial interest in any property assessment to which an appeal relates;
- (b) is a member of the Council;
- (c) is an employee of the Band or Council; or

(d) has financial dealings with the Band or Council that might reasonably give rise to a conflict of interest and impair that person's ability to deal fairly and impartially with an appeal.

Sittings of the Committee

36.(1) Subject to subsection 39(2), the sittings of the Committee shall

(a) commence no later than ninety (90) days after the final date for submission of the Notice of Appeal under section 32; and

(b) be completed within ninety (90) days of its commencement.

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

(3) The Committee shall mail a Notice of Hearing in Form 4 to all parties to the appeal.

Request for Attendance

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

(2) A party to any appeal proceeding before the Committee may request that a Request for Attendance be issued, by any Committee member, requesting the attendance of any person as a witness to give evidence at the appeal hearing.

(3) Where a party requests that a Request for Attendance be issued by a Committee member, the Committee Chair shall sign and issue the Request for Attendance in Form 5 and the party shall serve it on the witness at least two (2) days before the appeal.

(4) The party requesting the attendance of a witness shall pay a two dollar (\$2) witness fee plus reasonable travelling expenses to the witness to attend and give evidence before the Committee.

Appeal hearings

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

(2) The Committee may hear an appeal in the appellant's absence.

(3) The Committee may, after hearing an appeal, postpone consideration of the appeal.

(4) If required by the Committee, the appellant shall produce all relevant books, papers and documents, and answer all proper questions and give all necessary information affecting the interest in land or the matter under consideration.

(5) The Committee may order that the costs of an appeal proceeding be paid by or apportioned between the persons affected by the appeal, provided that the costs do not exceed ten percent (10%) of the amount of taxes payable concerning the subject interest in land, as finally determined by the Committee.

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

Decisions of Committee and instructions of Council

39.(1) Within thirty (30) days after the completion of all appeal hearings, except those adjourned under subsection (2), the Committee shall submit to the Council its decision on each appeal, including the vote of each Committee member, either in favour of or against allowing the appeal.

(2) Notwithstanding subsection 36(1), the Committee may, with the consent of all the parties to an appeal and without prejudice to the rights of any party, adjourn the appeal from time to time beyond the time for completion of the appeals and shall advise the Council as provided in this section.

(3) Within fifteen (15) days after receiving the Committee's decision, the Council shall instruct the head assessor to prepare a final assessment roll including any amendments resulting from the Committee's decision.

(4) Within fourteen (14) days after the receipt of the Council's instructions, the head assessor

(a) where directed to amend an assessment roll, shall make the appropriate amendments, date and initial amendments, and return the assessment roll immediately to the Committee Chair;

(b) shall notify each appellant and person affected by the appeal in writing of the Committee's decision and inform the appellant that he or she has a further right of appeal to a court of competent jurisdiction.

(5) On receiving an amended assessment roll, the Committee Chair shall immediately

(a) verify that the roll has been amended according to the decisions of the Committee;

(b) authenticate the assessment roll by affixing to it a sworn or affirmed statement in the form prescribed by the Council; and

(c) forward the authenticated assessment roll to the taxation authority.

PART VII
TAX NOTICE AND PAYMENTS

Tax Notice

40.(1) Where the Council adopts an assessment roll, and after Notices of Assessment are mailed pursuant to section 23, the tax administrator shall mail to every taxpayer, prior to June 1 of the taxation year, a Tax Notice in Form 6, in respect of each interest in land for which that person is liable to taxation, and, in the case of an amended assessment roll that has been adopted, the tax administrator shall mail an amended Tax Notice to every person affected by the amendment.

(2) The Tax Notice shall contain the assessed value, current taxes, any arrears and interest, and the location and manner of payment.

Demand for payment

41.(1) The tax administrator shall enter the date of mailing the Tax Notice on the assessment roll.

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

Periodic lease payments

42. Where applicable, a Tax Notice shall state that taxes are payable in conjunction with periodic lease payments under sections 49 and 50.

Refund of excess taxes

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

(2) Where taxes imposed under this by-law are to be refunded under subsection (1), the Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of the taxes due or accruing due.

Taxes due and payable

44.(1) Subject to sections 45 and 46, taxes levied in a Tax Notice mailed under section 40 are due and payable as of July 2 on the year in which they are first levied at the office of the taxation authority, notwithstanding that an appeal under Part VI may be pending.

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

(3) Where any person alleges that he or she is not liable to pay taxes imposed pursuant to this by-law, an appeal must be launched within thirty (30) days of the date of mailing of the Tax Notice.

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

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

Taxes in conjunction with rent payment

45. Where taxes are due and payable in conjunction with payment of rent under sections 49 and 50, the proportionate payment is due and payable on the date that the rent is due and payable.

Date of amendment to assessment roll

46. Where an assessment roll is amended under this by-law, it shall, for the purposes of sections 44, 45, 47 and 48, be deemed to be amended as of the date of adoption of the assessment roll under section 22.

Interest

47. If all or any portion of taxes remains unpaid on August 1 of the year they are first levied, the unpaid portion shall accrue interest at two percent (2%) above the Bank of Canada prime rate as it is on the first of each month and shall be compounded annually.

Application of payment to debt

48. Where taxes are in arrears and part payment is received, the payment shall be applied first to accrued interest and then arrears, and any balance shall be applied to current taxes.

Tax as percentage of rent payment

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

Where Crown or other person receives rents

50. Where the Council has entered into an agreement with the Crown or with any person entitled to receive rents for the collection of tax under section 49, and receipt by the Crown or such person of payment on account of tax shall be a discharge of the liability for tax to the extent of the payment.

Receipt

51. Except where sections 49 and 50 apply, on receipt of a payment of taxes, the tax administrator shall issue an official receipt to the taxpayer and shall enter the number of the receipt on the assessment roll opposite the interest in land for which the taxes are paid.

Certificate of taxes paid

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

PART VIII

APPLICATION OF REVENUES

Funds raised

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

(2) Funds raised shall include taxes, grants-in-lieu of taxes, interest, and amounts collected on account of costs.

(3) Subject to section 54, an expenditure made out of funds raised under this by-law shall be made under authority of a separate by-law.

Authorized expenditures

54. The following expenditures of funds raised under this by-law are hereby authorized:

- (a) refunds of overpayment and interest;
- (b) all expenses for preparation and administration of this by-law;
- (c) remuneration of the assessor and the tax administrator; and
- (d) all legal costs and other expenses of enforcement of this by-law.

PART IX

COLLECTION AND ENFORCEMENT

Interpretation

55. In this Part,

“Demand period” means the thirty (30) day period following the date of the Demand pursuant to subsection 59(4);

“postponement period” means the postponement period specified by Council under paragraph 60(a) regarding enforcement proceedings.

Reasonable costs charged to taxpayer

56. The tax authority may charge the taxpayer with all reasonable costs incurred in the collection of taxes or other costs imposed by this by-law, in accordance with Part II of the Appendix.

Proof of debt

57.(1) A taxpayer is liable for all taxes imposed in respect of the interest in land during the year and all unpaid taxes imposed in previous years.

(2) Tax, or a portion thereof, due and payable under this by-law that has not been paid may be certified by the tax administrator in Form 7, who shall attach a copy of that part of the assessment roll that refers to the taxes payable.

(3) Such certification is *prima facie* proof of the debt.

Special lien and priority of claim

58.(1) Taxes due and payable are a special lien and encumbrance on the interest in land.

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

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

(4) The tax administrator may register a certificate in Form 8 in either Register certifying the special lien and encumbrance on or after January 2 following the year in which the taxes are imposed.

(5) When registered, the special lien and encumbrance shall have priority over every subsequently registered claim, privilege, lien, charge, security interest or encumbrance of every person.

(6) When all taxes levied against the interest in land have been paid, the tax administrator shall certify that the special lien and encumbrance against the interest in land has been discharged, and shall register such certification in Form 9 in either Register.

(7) The tax administrator's certification shall be sufficient proof of the payment of the taxes and the discharge of the special lien or encumbrance.

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

Demand for Payment and Notice of Enforcement Proceedings

59.(1) On or after January 2 following the year for which taxes are imposed, the tax administrator shall prepare a list of outstanding taxes and of the persons liable for payment.

(2) Within thirty (30) days of completion of the list pursuant to subsection (1), the tax administrator shall mail a Demand for Payment and Notice of Enforcement Proceedings in Form 10 to every person named on the list, and to every locatee, tenant, agent or person whose rights, proprietary or otherwise, may be affected by the enforcement proceedings.

(3) For the purposes of this section, the mailing of a Demand is deemed to be delivery to the addressee.

(4) Upon the expiration of the Demand period, the tax administrator shall request authorization from the Council to commence enforcement proceedings against the tax debtors, and the Council may direct the tax administrator to commence enforcement proceedings.

(5) Prior to the authorization of any of the enforcement proceedings set out in sections 60 or 62 to 65, the Council shall consult with any affected locatee.

Postponement of enforcement or reduction of taxes

60. Notwithstanding subsection 59(1), upon application by the tax debtor, the Council may

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

Distress

61.(1) The Council may authorize the tax administrator to proceed by way of distress if the taxes or any portion thereof remain unpaid after the Demand period or the postponement period has expired.

(2) The tax administrator shall serve a Notice of Distress in Form 11 on the tax debtor and provide a copy of same to the locatee, where applicable.

(3) If the taxes, or any portion thereof, remain outstanding seven (7) days after the date of the Notice of Distress, the tax administrator shall distrain the goods and post a notice on the distrained goods, and the distrained goods shall then be in the possession of the Band, as represented by the tax administrator.

(4) So long as the taxes, or any portion thereof, remain outstanding, no goods distrained that are located on reserve shall be removed from the reserve, and any such removal shall be considered a trespass.

(5) Without restricting the generality of the foregoing, no such goods shall be seized by a bailiff, sheriff, assignee, liquidator or trustee, or authorized trustee in bankruptcy, except under the authority of Council.

Sale of distrained goods

62.(1) If the tax administrator distrains the tax debtor's goods pursuant to subsection 61(3), and the tax debtor does not challenge the distraint by commencing legal proceedings in a court of competent jurisdiction within sixty (60) days after the distraint, the goods may be sold in accordance with this Part and the tax debtor is estopped from denying the validity of the distraint and the sale of such goods.

(2) If the outstanding taxes have not been paid in full within sixty (60) days after distraint, the distrained goods shall be deemed to have been abandoned by the tax debtor and may be sold by public auction, the proceeds of which shall be used for payment of the outstanding taxes.

(3) A Notice of Sale of Distrained Goods in Form 12 shall be published in at least one newspaper of general local circulation for seven (7) days prior to the sale, and shall be posted on the tax debtor's premises located on reserve.

(4) The sale of the goods distrained shall be conducted at the time and place advertised unless it is necessary to adjourn such sale, in which case an additional notice shall be published in the manner provided by subsection (3).

(5) Any surplus resulting from the sale of distrained goods, after deducting all liabilities of the tax debtor, including all costs and charges arising from the sale, shall be paid to the tax debtor, and in the event that the tax administrator is uncertain who is entitled to such surplus, the tax administrator shall pay such money into court by way of interpleader action.

(6) Goods of a tax debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province of Saskatchewan are exempt from seizure under this section.

Sale of improvements or proprietary interest

63.(1) If the taxes or any part thereof remain unpaid after the Demand period or the postponement period has expired, the Council may authorize the tax administrator to proceed by way of sale of improvements or proprietary interest.

(2) The tax administrator shall serve the tax debtor, and, where applicable, the locatee, with a Notice of Sale of Improvements and Disposition of Interest in Land in Form 13.

(3) On June 30 following the year in which the taxes are imposed or, if enforcement proceedings are postponed under section 60, six (6) months from the end of the period specified by the Council, and upon failure of the tax debtor to pay the outstanding taxes or to commence legal proceedings in a court of competent jurisdiction challenging the sale or disposition, the tax administrator shall sell the improvements or dispose of the interest of the tax debtor in the reserve by public auction, or by public tender pursuant to subsection (4).

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

(5) A Notice of Sale of Improvements and Disposition of Interest in Land shall be published in at least one newspaper of general local circulation for seven (7) days prior to the sale, and shall be posted on the tax debtor's premises located on reserve.

(6) The sale of improvements and disposition of interest in land shall be conducted at the time and place advertised, unless it is necessary to adjourn such disposition, and if such adjournment is necessary, an additional notice shall be published in the manner provided in subsection (4).

(7) The Council may authorize the tax administrator at any sale and disposition to set an upset price equal to the outstanding taxes, and that upset price shall be the lowest price for which the improvements may be sold and the interest in land disposed.

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

(9) At any time within six (6) months after the sale and disposition, the tax debtor may redeem his or her interest in land by paying to the tax administrator the full amount of all taxes for which the interests were disposed, together with all taxes that have subsequently fallen due and the reasonable costs incurred by the taxing authority in disposing of the interest.

(10) If upon the expiration of the redemption period provided by subsection (9), any portion of the taxes remains outstanding, the disposition of the interest shall be considered final and with the Minister's consent, the purchaser shall obtain title to the interest in land.

(11) The tax administrator shall certify the transfer by preparing a Certification of Sale and Disposition of Interest on Reserve in Form 14 and shall register it in one or both of the Registers and serve it on the tax debtor.

(12) Upon the filing of the Certification

(a) the purchaser shall be substituted for the tax debtor as the holder of the interest in land, and in addition to any other obligations, shall be liable for all future taxes assessed against that interest;

(b) any surplus resulting from the sale and disposition, after deducting all outstanding taxes of the tax debtor, including reasonable costs and charges arising from the sale and disposition, shall be paid to the tax debtor, and in the event that the tax administrator is uncertain who is entitled to such surplus, the tax administrator shall pay such money into court by way of interpleader action; and

(c) any remaining debt of the tax debtor with respect to that interest in land, including all reasonable costs and charges arising from the sale and disposition, shall be extinguished.

(13) If the Band has become the owner of the interest in land pursuant to subsections (8) and (10), the tax administrator may sell the interest in land within ninety (90) days for not less than the upset price set pursuant to subsection (7).

Cancellation of interest in land held by tax debtor

64.(1) If the taxes or any part thereof remain unpaid after the Demand period or the postponement period has expired, the Council may authorize the tax administrator to proceed by way of cancellation of the interest, and the tax administrator shall serve a Notice of Cancellation of the tax debtor's interest in land in Form 15.

(2) The tax administrator shall mail a copy of the notice referred to in subsection (1) to every place where the interest is registered and to the locatee, where applicable.

(3) Where taxes are not paid before June 30 of the year following the taxation year in which they were imposed or within six (6) months after the postponement period if enforcement proceedings are postponed under section 60, the Council may direct the tax administrator to cancel the lease, licence or permit to occupy the interest in land, or shall request the Minister to cancel the interest in the event that the Minister has granted the interest, and the tax administrator shall prepare a Certification of Cancellation of Interest in Land in Form 16 and register it in the Registers.

(4) Upon cancellation of the tax debtor's interest, and subject to the consent of the Minister, the taxation authority shall acquire the interest in land free and clear of all encumbrances or charges.

Forfeiture

65.(1) Notwithstanding any other action to recover taxes set out in this by-law, if any taxes remain unpaid twenty-four (24) months after the Demand is mailed,

the tax debtor's interest in land in respect of which the taxes remain unpaid shall, subject to subsections (2) to (5), be absolutely forfeited.

(2) The Council may authorize the tax administrator to proceed by forfeiture, and such authorization shall be by band council resolution.

(3) A Notice of Forfeiture shall be in Form 17 and shall state

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

(b) the amount of all taxes, costs and fees due and payable on the date of the notice;

(c) the date on which the interest in land held by the tax debtor will forfeit;

(d) that the tax debtor has the right to prevent forfeiture by payment under this section; and

(e) that upon forfeiture under this section, the interest held by the tax debtor in the reserve will be forfeited clear of all charges except those third party interests that otherwise attach to the interest in land.

(4) The tax debtor's interest in land shall be forfeited forty (40) days after the tax administrator serves a Notice of Forfeiture on the tax debtor, by mailing or delivering it to the tax debtor's last known address or to the address of the person specified in the records of the taxation authority, and on anyone else who may be in lawful possession of the land.

(5) Where any taxes remain unpaid on December 31 of the second year after the calendar year in which they were imposed, payment of those taxes does not prevent forfeiture unless the payment

(a) includes all taxes then due and payable;

(b) includes the reasonable costs incurred by the taxation authority in the forfeiture proceedings; and

(c) is made before forfeiture occurs pursuant to this section.

(6) With the consent of the Minister, the tax administrator shall prepare a Certification of Forfeiture in Form 18 certifying that the interest in land held by the tax debtor has been forfeited, and the Registrar shall record the document canceling the tax debtor's interest in the Registers.

(7) Upon forfeiture of the tax debtor's interest in land, the taxation authority shall acquire the interest in the land free and clear of all encumbrances or charges.

Absconding tax debtor

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

Discontinuance of services

67.(1) If the taxes or any part thereof remain unpaid after the Demand period or the postponement period has expired, the Council may authorize that any services provided by the Band or pursuant to any contract with the Band, to the tax debtor or to the interest in land assessed pursuant to this by-law be discontinued.

(2) A Notice of Discontinuance of Services in Form 19 shall be delivered to the tax debtor and to the locatee, where appropriate, thirty (30) days prior to such discontinuance, and shall include the date, time and place within that thirty (30) days when the tax debtor or the locatee may appear before the Council to show cause as to why the services should not be discontinued, and the Council shall determine whether it will discontinue such services.

PART X**SERVICE AND LOCAL IMPROVEMENT CHARGES***Service and local improvement charges*

68. In this Part, “area” means a part of the reserve.

Separate accounts

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

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

Charges administered and enforced as taxes

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

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

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

PART XI
GENERAL

Errors and omissions

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

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

Validity of by-law

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

Limitation period

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

Extension of time

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

Mail

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

Construction of by-law

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

Coming into force

77. This by-law shall come into force on approval by the Minister.

THIS BY-LAW IS HEREBY ENACTED by the Council at a duly convened meeting held at [Lestock] , Saskatchewan on [August 15, 2007] .
(location) (date)

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

[Reginald Bellerose]
Chief Reginald Bellerose

[Ernest Moise]
Councillor Ernest Moise

[Rosalie Pambrun]
Councillor Rosalie Pambrun

[Dolores Windigo]
Councillor Dolores Windigo

[Leon Wolfe]
Councillor Leon Wolfe

[Shawn Moise]
Councillor Shawn Moise

[William Pinacie]
Councillor William Pinacie

[Calven Wolfe]
Councillor Calven Wolfe

[Eric Moise]
Councillor Eric Moise

PART I

TABLE

[section 16]

CLASSES OF PROPERTY

Class 1 - Residential

1. Class 1 property shall include only
 - (a) land or improvements, or both, used for residential purposes, including single family residence, duplexes, multi-family residences, apartments, condominiums, manufactured homes, nursing homes, rest homes, summer and seasonal dwellings, bunkhouses, cookhouses and ancillary improvements compatible and used in conjunction with any of the above, but not including
 - (i) hotels or motels other than the portion of the hotel or motel building occupied by the owner or manager as his or her residence, or
 - (ii) land or improvements, or both, that are owned by the Crown in Right of Canada or the Province, or by an agent of either, and are used for a penitentiary or correctional centre, a provincial mental health facility, or a hospital for the care of the mentally or physically handicapped,
 - (b) improvements on land classified as a farm and used in connection with the farm operation, including the farm residence and outbuildings; and
 - (c) land having no present use and that is neither specifically zoned nor held for business, commercial, forestry or industrial purposes.

Class 2 - Utilities

2. Class 2 property shall include only land or improvements, or both, used or held for the purposes of or ancillary to the business of
 - (a) transportation by railway;
 - (b) transportation, transmission or distribution by pipeline;
 - (c) communication by telegraph or telephone, including transmission of messages by means of electric currents or signals for compensation;
 - (d) generation, transmission or distribution of electricity; and
 - (e) reception, transmission or distribution of closed circuit television;but does not include that part of the land or improvements, or both
 - (f) included in Classes 1, 3 or 7;

(g) used as an office, retail sales outlet, administration building or purpose ancillary thereto; or

(h) used for a purpose other than a purpose defined in paragraphs (a) to (e) of this section.

Class 3 - Major industry

3. Class 3 property shall include only industrial improvements and land used in conjunction with the operation of industrial improvements.

Class 4 - Light industry

4. Class 4 property shall include only land or improvements, or both, used or held for the purpose of extracting, processing, manufacturing or transporting of products, and for the storage of these products as an ancillary to or in conjunction with such extraction, processing, manufacture or transportation, but does not include those lands or improvements, or both

(a) included in Classes 2 or 3;

(b) used principally as an outlet for the sale of a finished product to a purchaser for purposes of his or her own consumption or use and not for resale in the form in which it was purchased or any other form; and

(c) used for processing, manufacturing or storing food or non-alcoholic beverages.

Class 5 - Managed agricultural land

5. Class 5 property shall include only land meeting the definition of agricultural land that is classified as managed agricultural land.

Class 6 - Unmanaged agricultural land

6. Class 6 property shall include only land meeting the definition of agricultural land that is not classified as managed agricultural land.

Class 7 - Recreational and non-profit organization

7. Class 7 property shall include only

(a) land, but not improvements, used solely as an outdoor recreational facility for golf, skiing, tennis, ball games of any kind, lawn bowling, public swimming, water slides, motorcar racing, trap shooting, archery, ice skating, museums, amusement parks, horseback riding, horse racing, rifle or pistol shooting, roller skating, marinas, and public parks and gardens;

(b) that part of any land or improvements used or held as a place of public worship or as a meeting hall for a non-profit fraternal organization of persons of either or both sexes, together with the facilities necessarily incidental to that

use, for at least one hundred and fifty (150) days in the year ending on June 30, of the calendar year preceding the calendar year for which the assessment roll is being prepared, not counting any day in which the land and improvements are also used for

- (i) any purpose by any organization that is neither a religious nor a non-profit fraternal organization,
- (ii) entertainment where there is an admission charge, or
- (iii) the sale or consumption, or both, of alcoholic beverages.

Class 8 - Business and other

8. Class 8 property shall include all land and improvements, or both, not included in classes 1 to 7.

PART II

FEES

[section 56]

ENFORCEMENT PROCEEDINGS FEES PAYABLE BY TAXPAYER

- | | |
|--|----------------------------------|
| 1. For preparing and serving any notice required by Part IX on any person, newspaper, property, etc.: | \$35 per notice |
| 2. For each person attending, investigating, taking inventory, cataloguing or distraining property, and preparing and conducting a Sale of Distraigned Goods: | \$40 per hour |
| 3. For drafting, filing and executing a lien or encumbrance: | \$150 per document |
| 4. For each person arranging a sale of improvements or disposition of interests on Reserve land, including attending, investigating, taking inventory, cataloguing, preparing and executing a Sale of Improvements and Disposition of Interest on Reserve: | \$40 per hour |
| 5. For issuing and registering any certificate required by Part IX: | \$10 per certificate |
| 6. For disbursements of any kind, including advertising, storage fees, etc.: | actual costs as and when arising |
| 7. For photocopying documents: | \$0.30 per page |

PART III
FORMS
FORM 1
[section 14]

REQUEST FOR INFORMATION

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

PURSUANT to section 13 of the *Muskowekwan Property Assessment and Taxation By-law* and the authority vested in me by band council resolution made on _____ (date), I hereby request that you furnish to me, in writing, information concerning the following matters:

(here set out the matters)

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

Dated at _____, on _____.
(location) (date)

Assessor

FORM 2

[section 24]

NOTICE OF ASSESSMENT

TO: _____

ADDRESS: _____

RE: _____

(description of interest in land)

TAKE NOTICE that the assessment roll has been adopted by band council resolution dated _____ (date), and that in respect of the above-noted interest in land, the following person(s) is (are) liable to pay any taxes levied pursuant to the *Muskowekwan Property Assessment and Taxation By-law*:

Name: _____

Address: _____

Assessed value of the Class ___ land: \$ _____

Assessed value of the Class ___ improvements: \$ _____

Assessed value of exempt land: \$ _____

Assessed value of Assessed improvements: \$ _____

TOTAL ASSESSED VALUE: \$ _____

TOTAL NET TAXABLE VALUE: \$ _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this assessment notice, appeal to the Assessment Review Committee in respect of liability to assessment, assessed value, assessment classification or an alleged error or omission. The Notice of Appeal must be in writing and be signed by the appellant or his or her agent, and must set out a mailing address to which all notices to the appellant may be sent. The Notice of Appeal may be mailed to the Assessment Review Committee at the Muskowekwan First Nation Administration Office, Box 249, Lestock, SK, S0A 2G0.

Dated at _____, on _____.

(location)

(date)

Tax Administrator

FORM 3

[section 32]

NOTICE OF APPEAL

PURSUANT to the *Muskowekwan Property Assessment and Taxation By-law*, I, _____ (appellant), hereby appeal the assessment of the following interest in land:

(here set out the description of the business and location)

on the following grounds:

(here set out the grounds of the appeal)

Dated at _____, on _____.

(location)

(date)

Appellant (print)

Signature

Appellant's address for service of documents:

To: Assessment Review Committee
Muskowekwan First Nation Administration Office
Box 249
Lestock, SK S0A 2G0

FORM 4

[subsection 37(3)]

NOTICE OF HEARING

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

TAKE NOTICE that the Assessment Review Committee will hear an appeal from the assessment, dated _____ (date), relating to the above-noted interest in land at _____ (place) on _____ (date) at _____ (time) a.m./p.m.

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

Dated at _____, on _____ .
(location) (date)

Chair
Assessment Review Committee

FORM 5

[section 38]

REQUEST FOR ATTENDANCE

TO: _____

ADDRESS: _____

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

THIS IS TO REQUEST your attendance before the Assessment Review Committee
at _____ (place) on _____ (date) at _____
(time) a.m./p.m. to give evidence concerning the above-noted assessment, bringing
with you any documents in your possession that may relate to that assessment.

Dated at _____ , on _____ .
(location) (date)

Chair
Assessment Review Committee

FORM 6
[section 41]
TAX NOTICE

TO: _____

ADDRESS: _____

RE: _____

(description of interest in land)

TAKE NOTICE that pursuant to the provisions of the *Muskowekwan Property Assessment and Taxation By-law*, taxes in the amount of \$ _____ are hereby levied with respect to the above-noted interest in land;

AND TAKE NOTICE that the said taxes are due and payable immediately, by cheque payable to the Muskowekwan First Nation.

The person(s) liable to pay taxes is (are) as follows:

Name: _____

Address: _____

Assessed value: \$ _____

Taxes (current year): \$ _____

Arrears: \$ _____

TOTAL PAYABLE: \$ _____

Dated at _____, on _____.

(location)

(date)

Tax Administrator

FORM 7

[subsection 57(2)]

CERTIFICATE OF DEBT OWING BY THE TAXPAYER

I, _____, Tax Administrator of the Muskowekwan First Nation, hereby certify that, pursuant to the *Muskowekwan Property Assessment and Taxation By-law*, \$ _____ is the amount of outstanding taxes due and owing by _____ (taxpayer) with respect to _____ (description of interest in land).

Attached hereto is a copy of that part of the Muskowekwan First Nation assessment roll that refers to the property taxes due and payable by _____ (taxpayer) with respect to _____ (description of interest in land).

Dated at _____, on _____ .
(location) (date)

Tax Administrator

FORM 8

[subsection 58(4)]

CERTIFICATE OF SPECIAL LIEN AND ENCUMBRANCE

I, _____, Tax Administrator of the Muskowekwan First Nation, hereby certify that, pursuant to the *Muskowekwan Property Assessment and Taxation By-law*, a special lien and encumbrance has been created by _____ (taxpayer) with respect to _____ (description of interest in land).

The amount owing with respect to the special lien and encumbrance on the interest in land is \$_____ .

Dated at _____, on _____ .
(location) (date)

Tax Administrator

FORM 9

[subsection 58(6)]

CERTIFICATE OF DISCHARGE OF SPECIAL LIEN AND ENCUMBRANCE

I, _____, Tax Administrator of the Muskowekwan First Nation, hereby certify that, pursuant to the *Muskowekwan Property Assessment and Taxation By-law*, a special lien and encumbrance was created by _____ (taxpayer) with respect to _____ (description of interest in land).

The amount owing with respect to the special lien and encumbrance on the interest in land was \$_____. All taxes levied against the land were paid on _____ (date).

The special lien and encumbrance against the above-noted interest in land is hereby discharged.

This certificate is made for the purpose of filing in the Reserve Land Register kept pursuant to section 21 of the *Indian Act* and/or the Surrendered and Designated Lands Register kept pursuant to section 55 of the *Indian Act*.

Dated at _____, on _____.
(location) (date)

Tax Administrator

FORM 10
[section 59]

DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT
PROCEEDINGS

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

The payment date of June 30, 20_____, prescribed by the Tax Notice served on you with respect to the above-noted property, has now expired. The Council of the Muskowekwan First Nation (Taxation Authority) HEREBY DEMANDS IMMEDIATE PAYMENT IN FULL of the following debt, which is due and owing:

Taxes: \$ _____

Interest: \$ _____

Other costs: \$ _____

TOTAL OUTSTANDING TAX DEBT: \$ _____

TAKE NOTICE that failure to pay the above-noted debt in full within thirty (30) days from the date of this Demand may result in the Taxation Authority taking steps to enforce and collect this debt, which may result in additional costs accruing to the debt.

The *Muskowekwan Property Assessment and Taxation By-law* contains detailed procedures allowing for the enforcement and collection of a tax debt that is due and owing. These enforcement and collection procedures may affect your property, including personal property located on this property, and may affect the ongoing services being provided to your property. The remedies and procedures that may be used by the Tax Administrator are set out in the *Muskowekwan Property Assessment and Taxation By-law*, a copy of which is available from the Tax Administrator upon request.

(Note: The Band may choose to outline the steps for collection directly on this Demand.)

Dated at _____, on _____.
(location) (date)

Tax Administrator

FORM 11

[sections 61 and 62]

NOTICE OF DISTRESS

TO: _____

ADDRESS: _____

RE: _____

(description of interest in land)

TAKE NOTICE that failure to pay the outstanding tax debt due and owing of \$_____ with respect to the above-noted property within seven (7) days after the date of this Notice will allow the Tax Administrator, pursuant to subsection 61(3) of the *Muskowekwan Property Assessment and Taxation By-law*, to distraint the following property:

(here set out a general description of the assessed property)

AND TAKE NOTICE that failure to pay the outstanding tax within seven (7) days of this Notice will allow the Tax Administrator to post a copy of this Notice at the locations on Reserve where the property is located and distraint that property, which will be held in the possession of the Tax Administrator, at your cost, such cost being added to the amount of taxes outstanding, until the tax debt is paid.

AND TAKE NOTICE that pursuant to subsection 62(1) of the *Muskowekwan Property Assessment and Taxation By-law*, you must commence legal proceedings in a court of competent jurisdiction to challenge the distraint within sixty (60) days after the distraint, or you will be estopped from denying the validity of both the distraint and sale of the distrained property.

AND TAKE NOTICE that upon the expiration of sixty (60) days after the property has been distrained and the failure to pay the outstanding tax debt or to commence court proceedings as set out above, you will be deemed to have abandoned the distrained property and the Tax Administrator may authorize that the property will be sold by public auction. A copy of the Notice of Distraint Goods will be posted on your property located on Reserve, and will be published for seven (7) days in the _____ newspaper prior to the sale.

Dated at _____, on _____.

(location)

(date)

Tax Administrator

FORM 12
[section 62]

NOTICE OF SALE OF DISTRAINED GOODS

TO: _____

ADDRESS: _____

RE: _____

(description of interest in land)

TAKE NOTICE that a sale by public auction for outstanding taxes owed to the Council of the Muskowekwan First Nation (Taxation Authority) will occur on the Muskowekwan First Nation at _____ (place) on _____ (date) at _____ (time) a.m./p.m.

At this sale, the following goods distrained pursuant to sections 61 and 62 of the *Muskowekwan Property Assessment and Taxation By-law* will be sold with the proceeds of such sale being used to pay the outstanding tax debt:

(here set out a general description of the goods)

Dated at _____, on _____.
(location) (date)

Tax Administrator

FORM 13
[section 63]

NOTICE OF SALE OF IMPROVEMENTS AND DISPOSITION OF
INTEREST IN LAND

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

TAKE NOTICE that failure to pay all outstanding taxes with respect to the above-noted property, being \$_____, within sixty (60) days of the date of this Notice will allow the Tax Administrator for the Muskowekwan First Nation to hold a sale by public auction (or tender) of the improvements located on the above-noted property and a disposition by public auction (or tender) of the above-noted interest on the Reserve. The Sale of Improvements and Disposition of Interest in the Muskowekwan First Nation Reserve shall be published in the _____ newspaper for seven (7) days prior to the sale and disposition, and shall be posted on the above-noted property located on the Reserve.

AND TAKE NOTICE that within six (6) months after the sale and disposition, you may redeem your improvements and interest in land by paying to the Tax Administrator the full amount of all taxes for which the improvements were sold and the interest disposed, together with all taxes that have subsequently fallen due, including the cost of the sale and disposition. If after the six (6) month period expires, any amount of the taxes remain outstanding, the sale and disposition will be declared final, and the purchaser shall obtain both your title in the improvements sold and your interest in land.

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

Dated at _____, on _____.
(location) (date)

Tax Administrator

FORM 14
[section 63]

CERTIFICATE OF SALE OF IMPROVEMENTS AND DISPOSITION OF
INTEREST IN LAND

RE: _____
(description of the interest in land)

(description of improvements)

I, _____, Tax Administrator of the Muskowekwan First Nation, hereby certify that resulting from the failure of _____ (tax debtor) to pay the outstanding tax debt on the above-noted interest on Reserve, that interest has been disposed of and the above-noted improvements have been sold by public auction (or tender) pursuant to section 63 of the *Muskowekwan Property Assessment and Taxation By-law*. Pursuant to subsection 63(1) of the by-law, the person named below shall be substituted for the tax debtor as the holder of the above-noted interest in land:

(name and address of purchaser at sale)

Dated at _____, on _____.
(location) (date)

Tax Administrator

FORM 15
[subsection 64(1)]

NOTICE OF CANCELLATION OF INTEREST IN LAND

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

TAKE NOTICE that failure to pay in full the outstanding tax debt of \$_____ with respect to the above-noted interest in land within six (6) months of the date of this Notice will allow the above-noted interest in land on Reserve to be cancelled. The failure to pay such taxes is a breach of the _____ (lease, licence or permit), which may result in the cancellation of the interest.

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

Dated at _____, on _____.
(location) (date)

Tax Administrator

FORM 16

[subsection 64(3)]

CERTIFICATE OF CANCELLATION OF INTEREST IN LAND

RE: _____
(description of interest in land)

I, _____, Tax Administrator of the Muskowekwan First Nation, hereby certify that the above-noted interest in land on the Muskowekwan First Nation Reserve has been cancelled or terminated pursuant to subsection 64(3) of the *Muskowekwan Property Assessment and Taxation By-law* as a result of the failure of _____ (tax debtor) to pay the outstanding tax debt owing on the interest in land.

Dated at _____, on _____.
(location) (date)

Tax Administrator

FORM 17

[subsection 65(2)]

NOTICE OF FORFEITURE

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

TAKE NOTICE that taxes imposed under the *Muskowekwan Property Assessment and Taxation By-law* for the above-noted interest in the year(s) _____ have been outstanding for two (2) years and pursuant to section 65, the interest in land on Reserve is now subject to forfeiture.

The amount of all taxes that are due and payable to the date of this Notice is as follows:

(itemized statement of all taxes including interest, penalties, costs, etc.)

AND TAKE NOTICE that unless the above-noted outstanding taxes are paid in full within forty (40) days of the date of this Notice, the interest you hold in this property will be absolutely and unconditionally forfeited to the Muskowekwan First Nation. Upon forfeiture, your interest in land will vest in the Band free and clear of all charges except those rights of way, easements or other such third-party interests that attach to that Reserve land.

AND TAKE NOTICE that where any taxes remain unpaid on December 1 of the second year after the calendar year in which they were imposed, the payment of those taxes does not prevent forfeiture unless the payment includes all taxes then due and payable, and is made before forfeiture.

Dated at _____, on _____.
(location) (date)

Tax Administrator

FORM 18

[subsection 65(7)]

CERTIFICATE OF FORFEITURE

RE: _____
(description of interest in land)

I, _____, Tax Administrator of the Muskowekwan First Nation, hereby certify that the above-noted interest in land on the Muskowekwan First Nation Reserve has been forfeited pursuant to section 65 of the *Muskowekwan Property Assessment and Taxation By-law* as a result of the failure of _____ (tax debtor) to pay the outstanding tax debt owing on the interest in land.

Dated at _____, on _____.
(location) (date)

Tax Administrator

FORM 19
[section 67]

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

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

(here set out the services to be discontinued)

AND TAKE NOTICE that you may attend a meeting of the Band Council at _____ (place) on _____ (date) at _____ (time) a.m./p.m. (to be scheduled within thirty (30) days of the date of this Notice) and show cause as to why the services should not be discontinued.

Dated at _____, on _____.
(location) (date)

Tax Administrator

**WHITE BEAR FIRST NATIONS
TAX RATES BY-LAW 2007**

[Effective November 15, 2007]

That pursuant to a Resolution passed at a duly convened meeting of the Council of the White Bear First Nations (“White Bear”) at the office of White Bear on the 5th day of September, 2007 the Council of White Bear have authorized the following:

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 White Bear First Nations enacted the *White Bear First Nations Property Assessment and Taxation By-law* on April 23, 1998; and

WHEREAS the Council has caused an assessment to be made of all property shown on the assessment roll for 2007; and

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 *White Bear First Nations 2007 Tax Rates By-law*.

2. Pursuant to section 11 of the *White Bear First Nations Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule “A” which is attached.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 5th day of September, 2007.

Motioned by: Councillor Stacy Lonethunder

Seconded by: Councillor Jason Whitebear

Quorum 5 (five)

[Brian Standingready]

Chief Brian Standingready #531

[Tanya Littlechief]

Councillor Robert G. Big Eagle #547

Councillor Tanya Littlechief #1560

Councillor Annette Lonechild #1064

[Elaine Maxay]

Councillor Elaine Maxay #964

[Fred Maxie]

Councillor Fred Maxie #1578

Councillor Sarah McArthur #715

Councillor Bruce Standingready #933

[Stacy Lonethunder]

Councillor Stacy Lonethunder #1296

Councillor Debbie Maxie #749

Councillor Francis J. McArthur #512

[Everett Standing Ready]

Councillor Everett Standing Ready
#1200

[Jason White Bear #1901]

Councillor Jason White Bear #1901

SCHEDULE "A"

The Council of the White Bear First Nations hereby adopts the following taxation rates for the 2007 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Classes of land and improvements as prescribed under Schedule II and Section 11 of the <i>White Bear First Nations Property Assessment and Taxation By-law</i> .	Rate of Tax applied against the assessed value of the land and improvements as determined in accordance with Part VII of the <i>White Bear First Nations Property Assessment and Taxation By-law</i> .
class	
Agricultural	(a)(b)
Residential	(c) (d)
Seasonal Residential	(e)
Commercial and Industrial	(f)(g)(h)(i) 30.0000

WHITECAP DAKOTA FIRST NATION
2007 RATES BY-LAW
BY-LAW NO. 2007-02

[Effective November 15, 2007]

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

AND WHEREAS the Council of the Whitecap Dakota First Nation (also known as the Whitecap Band) enacted the *Whitecap Dakota First Nation Property Assessment and Taxation By-law* on August 12, 2005;

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 *Whitecap Dakota First Nation 2007 Rates By-law*.

2. Pursuant to Section V of the *Whitecap Dakota First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule “A” that is attached, and forms part of the *2007 Rates By-law*.

COUNCIL HEREBY ENACTS this by-law at a duly convened meeting held on the 12th day of September, 2007.

[Darcy M. Bear]

Chief Darcy M. Bear

[Dwayne Eagle]

Councillor Dwayne Eagle

[Frank D. Royal]

Councillor Frank D. Royal

SCHEDULE "A"

The Council of the Whitecap Dakota First Nation hereby adopts the following taxation rates for the 2007 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section VIII of the <i>Whitecap Dakota First Nation Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part V of the <i>Whitecap Dakota First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	
Class 2 - Utilities	
Class 3 - Unmanaged Forest Land	
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	30.83
Class 7 - Managed Forest Land	
Class 8 - Recreation/Non-Profit Organization	
Class 9 - Farm	

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Musqueam Indian Band

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

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

SECTION 83 – REAL PROPERTY TAXATION AND LICENSING (continued)

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TABLE OF BY-LAWS AND CODES

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

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

The location of a by-law or code in the *First Nations Gazette* is indicated by the volume number, the issue number, and the page number (e.g. 12:1.47).

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

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ALBERTA			
ALEXANDER FIRST NATION			
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			
2005 Tax Rates By-law	June 8/05	9:2.309	
2006 Tax Rates By-law	May 31/06	10:2.536	
Tax Rates By-law 2007	Aug 7/07	11:2.250	
Trust Revenue Account By-law	April 11/06	10:2.538	
BIGSTONE CREE FIRST NATION			
Business Licensing By-law	Feb 24/04	8:2.280	
Property Assessment and Taxation By-law	May 25/04	8:2.291	
2004 Tax Rates By-law	Dec 2/04	9:1.1	
2005 Tax Rates By-law	July 6/05	10:1.2	

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2006 Tax Rates By-law	May 15/06	10:2.541	
Tax Rates By-law 2007	June 4/07	11:2.252	
DENE THA' FIRST NATION			
Property Assessment and Taxation By-law	Feb 28/00	4:2.150	
2006 Property Tax Rates By-law	Dec 7/06	11:2.253	
2000 Tax Rates By-law	Dec 13/00	5:2.154	
2003 Tax Rates By-law	May 5/04	8:2.323	
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			
Settlement Revenue Account By-law	Feb 24/04	8:2.324	
LITTLE RED RIVER CREE NATION			
Business Licensing By-law No. 0002 Respecting the Licensing of Member Businesses, Callings, Trades and Occupations in the Nation	Apr 28/98	3:1.1	
By-law No. 0003 Respecting Airport Landing Taxes	Apr 28/98	3:1.13	
MIKISEW CREE FIRST NATION			
Amendment Property Tax Expenditure By-law	July 20/98	3:1.17	

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MIKISEW CREE FIRST NATION (continued)			
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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)
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Feb 20/98	2:2.377		repealed by Amendment Property Tax Expenditure By-law (3:1.17)
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June 3/02	6:2.333		
2003 Tax Rates By-law			
May 13/03	7:2.453		
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Property Assessment and Taxation By-law			
Feb 23/99	3:2.211		
1999 Tax Rates By-law			
Dec 8/99	4:2.202		
2000 Tax Rates By-law			
Sept 21/00	5:1.2		
2001 Tax Rates By-law			
June 15/01	5:2.157		
2002 Tax Rates By-law			
Oct 10/02	7:2.455		
2003 Tax Rates By-law			
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Nov 16/06	11:1.1		

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Settlement Revenue Account By-law	Nov 5/02	7:1.1	
SIKSIKA NATION			
Property Assessment and Taxation By-law	Nov 15/04	9:1.2	
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	
STONEY FIRST NATION			
2000 Tax Rates By-law	July 6/00	4:2.203	
2001 Tax Rates By-law	May 19/01	5:2.158	
2002 Tax Rates By-law	May 29/02	6:2.335	
2003 Tax Rates By-law	May 13/03	8:1.5	
2004 Tax Rates By-law	May 25/04	8:2.337	
2005 Tax Rates By-law	May 31/05	9:2.320	
2006 Tax Rates By-law	Aug 1/06	11:1.3	
Tax Rates By-law 2007	Aug 7/07	11:2.256	
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	

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BRITISH COLUMBIA			
ADAMS LAKE INDIAN BAND			
Financial Management By-law 2000-1	May 5/01	5:2.160	
1997 Rates By-law	May 23/97	2:1.70	
1998 Rates By-law	July 2/98	3:1.23	
1999 Rates By-law	May 31/99	3:2.296	
2000 Rates By-law	June 25/00	4:2.205	
2001 Rates By-law	July 13/01	6:1.16	
2002 Rates By-law	Aug 5/02	7:1.4	
2003 Rates By-law	July 14/03	8:1.7	
2004 Rates By-law	June 18/04	8:2.339	
2005 Rates By-law	July 6/05	10:1.4	
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2004 Rates By-law	May 5/04	8:2.341	
2005 Rates By-law	Dec 16/05	10:2.544	
Rates By-law 2006	Dec 7/06	11:1.5	
Rates By-law 2007	June 4/07	11:2.267	
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1996 Property Rates By-law	Jan 15/97	2:1.72	

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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	
Property Tax Expenditure By-law			
No. 11, 2002	Oct 10/02	7:1.6	

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BRITISH COLUMBIA (continued)			
BOOTHROYD FIRST NATION			
Assessment Standards and Maximum Tax			
Rates for Railway Right-of-Way			
Property By-law.....	Oct 23/02	7:1.12	
BOOTHROYD INDIAN BAND			
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	
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	
Property Tax Expenditure By-law	June 3/02	7:1.20	
Property Tax Expenditure By-law	June 11/03	8:1.16	
Property Tax Expenditure By-law	Nov 16/05	10:1.14	
1998 Rates By-law No. 1998-02	Aug 4/98	3:1.27	
2001 Rates By-law No. 2001-02	Aug 25/01	6:1.21	
2002 Rates By-law No. 2002-02	June 3/02	7:1.18	
2003 Rates By-law No. 2003-02	June 11/03	8:1.14	
2005 Rates By-law No. 2005-02	Nov 16/05	10:1.12	
BURREARD INDIAN BAND see TSILEIL-WAUTUTH NATION			

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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	
CANOE CREEK INDIAN BAND			
Financial Administration By-law	July 11/05	10:1.20	
CHAWATHIL FIRST NATIONS			
2004 Railway Right-of-Way			
Tax Rates By-law	June 11/04	8:2.349	
1998 Rates By-law	June 1/98	2:2.386	
1999 Rates By-law	Apr 16/99	3:2.300	
2000 Rates By-law	June 25/00	4:2.213	
2001 Rates By-law	June 15/01	5:2.177	
2002 Rates By-law	May 29/02	6:2.344	
2003 Rates By-law	June 9/03	8:1.33	
2004 Rates By-law	May 5/04	8:2.351	
2005 Tax Rates By-law	July 29/05	10:1.31	
Tax Rates By-law 2006	Aug 1/06	11:1.9	
Tax Rates By-law 2007	Nov 15/07	12:1.1	

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BRITISH COLUMBIA (continued)			
CHAWATHIL INDIAN BAND			
Rates By-law 1996-T06	Jan 9/97	2:1.78	
Rates By-law 1997-T01	July 23/97	2:1.79	
CHEAM FIRST NATION			
Property Taxation Expenditure By-law	Mar 19/07	11:2.271	
Property Taxation Expenditure By-law	Aug 7/07	12:1.3	
Rates By-law 1998-1	June 10/98	2:2.388	
Rates By-law 1999-1	May 31/99	3:2.302	
Rates By-law 2001-1	Aug 6/01	6:1.30	
Rates By-law 2002-1	Jan 24/03	7:2.482	
Rates By-law No. 2003-1	April 9/03	7:2.484	
Rates By-law 2004-1	June 4/04	8:2.353	
Rates By-law 2005-1	July 29/05	10:1.33	
Tax Rates By-law 2006	Mar 19/07	11:2.277	
Tax Rates By-law 2007	Aug 7/07	12:1.9	
CHEAM INDIAN BAND			
Rates By-law 1997-T05	June 2/97	2:1.80	
CHEMAINUS FIRST NATION			
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	

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BRITISH COLUMBIA (continued)			
CHEMAINUS FIRST NATION (continued)			
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)
Property Tax Expenditure By-law	Dec 16/05	10:2.557	
Rates By-law 2005	Sept 28/05	10:1.37	
Rates By-law 2006	May 31/06	10:2.564	
Rates By-law 2007	June 4/07	11:2.286	
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	

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COLDWATER INDIAN BAND (continued)			
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	
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	
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	
Rates By-law 2006	Dec 7/06	11:1.13	
Taxation Amending By-law No. 1996-01	Feb 3/97	2:1.85	

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BRITISH COLUMBIA (continued)			
COOK'S FERRY INDIAN BAND (continued)			
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	
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	
Business Licensing By-law			
By-law No. 2, 1997	Mar 19/98	2:2.467	
Property Assessment and Taxation			
Amendment By-law No. 2, 1997	Dec 4/97	2:2.483	
Property Assessment and Taxation			
Amendment By-law No. 3, 2000	July 27/00	5:2.194	
Property Assessment and Taxation			
Amendment By-law No. 3, 2007	Oct 11/07	12:1.13	

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BRITISH COLUMBIA (continued)			
COWICHAN TRIBES			
Community Improvement Fee By-law, 2002 ...		7:1.85	
DOIG RIVER INDIAN BAND			
Financial Administration By-law	Aug 18/04	9:1.59	
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	
HAIKLA 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			
A By-law to Amend the Business License			
By-law 1981-1 By-law Amendment			
No. 1, 1997-1	May 9/97	2:1.91	
Assessment By-law	Dec 16/05	10:2.586	
2001 Budget By-law	Oct 18/01	6:1.45	

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BRITISH COLUMBIA (continued)			
KAMLOOPS INDIAN BAND (continued)			
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	
Property Assessment Amendment			
By-law No. 00-52	Dec 17/00	5:2.198	
Property Assessment Amendment			
By-law No. 00-54	Dec 20/00	5:2.199	
2001 Property Rates By-law	Oct 18/01	6:1.51	
2002 Property Rates By-law	Oct 6/02	7:1.104	
2003 Property Rates By-law	Sept 5/03	8:1.56	
2004 Property Rates By-law	Dec 2/04	9:1.92	
2005 Property Rates By-law	June 8/05	9:2.390	
Property Rates By-law 2006	May 18/06	11:1.73	
Property Rates By-law 2007	July 12/07	11:2.301	
Property Tax Expenditure By-law	July 29/97	2:1.123	
Property Taxation and Assessment			
Amendment By-law No. 00-51	Dec 17/00	5:2.200	
Property Taxation By-law	Dec 16/05	10:2.617	
1999 Rates and Budget By-law	July 20/99	3:2.309	

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BRITISH COLUMBIA (continued)			
KAMLOOPS INDIAN BAND (continued)			
2000 Rates and Budget By-law	Sept 30/00	5:1.5	
Sales Tax By-law, 1998	Sept 1/98	3:1.38	
Sun Rivers Budget By-law 2006	May 31/06	11:1.85	
Sun Rivers Budget By-law 2007	July 12/07	11:2.315	
Sun Rivers Property Rates By-law 2006	May 31/06	11:1.88	
Sun Rivers Property Rates By-law 2007	July 12/07	11:2.318	
Taxation Amendment By-law 1997-3	Sept 30/97	2:2.486	
Taxation and Implementation Amendment By-law 1997-02	July 4/97	2:1.129	
KANAKA BAR INDIAN BAND			
2004 Rates By-law	June 4/04	8:2.359	
2006 Rates By-law	Dec 11/06	11:1.92	
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 By-law	Nov 2/04	9:1.101	
			ss.46(1), 49, 60(1) by Property Assessment and Taxation Amendment By-law No. 01 (10:2.661)
			s.49 by Property Assessment and Taxation Amendment By-law No. 01-2006 (11:1.96)

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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	
KWAW KWAW APLIT FIRST NATION			
Exemption By-law 1998.....	Aug 11/98	3:1.43	
Exemption By-law 1999.....	July 20/99	3:2.316	
Exemption By-law 2001.....	July 31/01	6:1.54	
Property Tax Expenditure By-law	Oct 19/00	5:1.16	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-02.....	Oct 19/00	5:1.23	
1998 Rates By-law	Aug 11/98	3:1.44	
1999 Rates By-law	July 20/99	3:2.317	
2000 Rates By-law	Sept 21/00	5:1.14	
2001 Rates By-law	June 12/01	5:2.203	
Rates By-law No. 2003	Aug 29/03	8:1.65	
Rates By-law No. 2004	June 17/04	9:1.153	
Rates By-law No. 2005	May 31/05	9:2.399	
Rates By-law No. 2006	July 10/06	11:1.98	
Rates By-law No. 2007	July 10/07	11:2.324	
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	

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LAKAHAMEN FIRST NATION see also LEQ'Á:MEL FIRST NATION (continued)			
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	
LEQ'Á:MEL FIRST NATION see also LAKAHAMEN FIRST NATION			
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	

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BRITISH COLUMBIA (continued)			
LEQ'Á:MEL FIRST NATION see also LAKAHAMEN FIRST NATION (continued)			
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	
LHEIDLI T'ENNEH BAND			
Land Code	Dec 1/00	5:2.209	
1999 Rates By-law	Sept 3/99	4:1.12	
2000 Rates By-law	Dec 5/00	5:1.35	
2001 Rates By-law	Aug 25/01	6:1.55	
2002 Rates By-law	Sept 1/02	7:1.112	
2003 Rates By-law	Nov 18/03	8:2.361	
2004 Rates By-law	Dec 2/04	9:1.160	
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	
LHET-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	

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BRITISH COLUMBIA (continued)			
LILLOOET INDIAN BAND (continued)			
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	
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	5:1.137	
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	
Resolution Amendment to Property Taxation			
By-law PR-95-02	April 13/07	11:2.334	
LOWER KOOTENAY INDIAN BAND			
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	

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LOWER KOOTENAY INDIAN BAND (continued)			
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			
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	

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BRITISH COLUMBIA (continued)			
LOWER NICOLA INDIAN BAND (continued)			
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	
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	

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LOWER SIMILKAMEEN INDIAN BAND (continued)			
Tax Rates By-law No. 01, 2007	June 25/07	11:2.339	
MATSQUI FIRST NATION			
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	
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	
MCLEOD LAKE INDIAN BAND			
Property Tax By-law	Feb 3/97	2:1.159	
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)

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BRITISH COLUMBIA (continued)			
METLAKATLA FIRST NATION (continued)			
2006 Rates By-law Amendment.....	Feb 16/07	11:2.349	
MORICETOWN FIRST NATION			
Financial Administration By-law	Jan 14/03	7:2.505	
Property Assessment and Taxation By-law	Nov 27/02	7:1.225	
2003 Rates By-law	July 14/03	8:1.105	
2004 Rates By-law	Aug 18/04	9:1.169	
2005 Rates By-law	July 6/05	10:1.166	
Rates By-law 2006	Aug 4/06	11:1.109	
Rates By-law 2007	Sept 7/07	12:1.23	
MUSQUEAM INDIAN BAND			
1997 Annual Tax Rates By-law	May 30/97	2:1.216	
Assessment Amendment By-law.....	Jan 29/07	11:2.351	
Property Tax Expenditure By-law	June 10/98	3:1.65	
Property Tax Expenditure By-law	July 15/02	6:2.387	
Property Tax Expenditure By-law	June 17/03	8:1.110	
Property Tax Expenditure By-law	July 6/04	9:1.173	
Property Tax Expenditure By-law	July 16/05	10:1.170	
Property Tax Expenditure By-law	Aug 29/06	11:1.113	
Property Tax Expenditure By-law	Sept 7/07	12:1.28	
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	

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BRITISH COLUMBIA (continued)			
MUSQUEAM INDIAN BAND (continued)			
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	
Taxation Amendment By-law	Jan 29/07	11:2.356	
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)
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	
1999 Rates By-law Amending By-law	July 20/99	3:2.333	
2000 Rates By-law Amending By-law	June 25/00	4:2.226	
2001 Rates By-law Amending By-law	Aug 2/01	6:1.62	
2002 Rates By-law Amending By-law	Aug 5/02	7:1.276	
2003 Rates By-law Amending By-law	May 29/03	8:1.118	

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BRITISH COLUMBIA (continued)			
NADLEH WHUT'EN INDIAN BAND (continued)			
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	
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			
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	
NICOMEN INDIAN BAND			
Property Tax Expenditure By-law	July 22/06	10:1.182	
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	

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BRITISH COLUMBIA (continued)			
OHAMIL INDIAN BAND see SHXW'ŌWHÁMÉL FIRST NATION			
OLD MASSETT VILLAGE COUNCIL			
Financial Management By-law	June 16/06	10:2.670	
OSOYOOS INDIAN BAND			
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)			
PAVLION 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	
POPKUM FIRST NATION			
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	
SCOWLITZ FIRST NATION			
Property Taxation Amendment By-law			
No. 1-2005	Feb 1/06	10:2.695	
Tax Rates By-law 2005	Feb 1/06	10:2.696	
Tax Rates By-law 2006	Sept 27/06	11:1.124	
Tax Rates By-law 2007	Aug 7/07	11:2.369	
SEABIRD ISLAND INDIAN BAND			
Assessment By-law			
Rates By-law 1997-1	Sept 20/01	6:1.69	
Rates By-law 1998-1	May 30/97	2:1.232	
Rates By-law 1999-1	June 9/98	2:2.584	
Rates By-law 2000-1	May 31/99	3:2.400	
Rates By-law 2001-1	June 4/00	4:2.232	
Rates By-law 2001-1	June 15/01	5:2.253	

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BRITISH COLUMBIA (continued)			
SEABIRD ISLAND INDIAN BAND (continued)			
Rates By-law 2002-1	Sept 1/02	7:1.280	
Rates By-law 2003-1	Aug 29/03	8:1.126	
Rates By-law 2004-1	July 13/04	8:2.382	
Rates By-law 2005-1	July 29/05	10:1.278	
Rates By-law 2006-1	July 10/06	10:2.698	
Tax Rates By-law 2007-1	Sept 7/07	12:1.39	
Taxation By-law	Sept 20/01	6:1.109	
SHUSWAP INDIAN BAND			
Expenditure By-law No. 2005-01	May 31/05	9:2.403	
Expenditure By-law Annual Budget 2006	May 31/06	10:2.702	
Expenditure By-law Annual Budget 2007	July 9/07	11:2.373	
1997 Rates By-law	May 30/97	2:1.233	
1998 Rates By-law	June 9/98	2:2.585	
1999 Rates By-law	May 31/99	3:2.402	
2000 Rates By-law	June 25/00	4:2.233	
2001 Rates By-law	June 14/01	5:2.255	
2002 Rates By-law	May 29/02	6:2.395	
2003 Rates By-law	April 9/03	7:2.516	
2004 Rates By-law	Mar 31/04	8:2.384	
2005 Rates By-law	May 31/05	9:2.401	
2006 Tax Rates Schedule Amending By-law ...	May 31/06	10:2.700	
2007 Tax Rates Schedule Amending By-law ...	July 9/07	11:2.371	

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BRITISH COLUMBIA (continued) SHXWHA'Y VILLAGE (formerly SKWAY INDIAN BAND)	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	Nov 15/04	9:1.182	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. 2004-02	Nov 15/04	9:1.234	
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	
SHXW'OWHAMEL FIRST NATION (OHAMIL INDIAN BAND)			
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	
SISKA INDIAN BAND			
2005 Rates By-law	July 22/05	10:1.286	
Rates By-law 2006	Aug 29/06	11:1.128	
Taxation Amending By-law 2005-01	Mar 22/05	9:2.411	

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BRITISH COLUMBIA (continued)			
SKAWAHL00K FIRST NATION			
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	
SKEETCHESTN INDIAN BAND			
Annual Tax Rates By-law No. 5, 1997	May 30/97	2:1.234	
Annual Tax Rates By-law No. 6, 1998	June 9/98	2:2.588	
Annual Tax Rates By-law No. 6, 1999	Oct. 31/99	4:1.23	
Annual Tax Rates By-law No. 6, 2001	Sept 20/01	6:1.141	
Annual Tax Rates By-law No. 7, 2002	Sept 1/02	7:1.282	
Annual Tax Rates By-law No. 8, 2003	Aug 29/03	8:1.128	
2004 Tax Rates By-law No. 9	June 21/04	8:2.456	
2005 Tax Rates By-law No. 10	July 6/05	10:1.290	
Tax Rates By-law 2006, No. 11	July 10/06	11:1.136	
Tax Rates By-law 2007, No. 12	Sept 7/07	12:1.47	
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			
Exemption By-law 1998.....	Aug 11/98	3:1.76	

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BRITISH COLUMBIA (continued)			
SKOWKALE FIRST NATION (continued)			
Exemption By-law 1999.....	July 20/99	3:2.404	
Exemption By-law 2000.....	Sept 21/00	5:1.94	
Exemption By-law 2001.....	Aug 25/01	6:1.161	
Exemption By-law 2002.....	Oct 10/02	7:2.520	
Exemption By-law 1-2003.....	Sept 15/03	8:1.152	
Exemption By-law 1-2004.....	Aug 26/04	9:1.238	
Exemption By-law 1-2005.....	July 29/05	10:1.301	
Exemption By-law 1-2006.....	Sept 27/06	11:1.140	
Exemption By-law 1-2007.....	Sept 7/07	12:1.51	
Property Tax Expenditure By-law.....	Sept 21/00	5:1.95	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02.....	Sept 6/00	5:1.102	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-03.....	Feb 24/01	5:2.257	
1998 Rates By-law.....	Aug 11/98	3:1.77	
1999 Rates By-law.....	July 20/99	3:2.405	
2000 Rates By-law.....	Sept 21/00	5:1.92	
2001 Rates By-law.....	Aug 25/01	6:1.159	
2002 Rates By-law.....	Oct 10/02	7:2.518	
2003 Rates By-law.....	Sept 15/03	8:1.150	
2004 Rates By-law.....	Aug 26/04	9:1.236	
2005 Rates By-law.....	July 29/05	10:1.299	
2006 Rates By-law.....	Sept 27/06	11:1.138	

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BRITISH COLUMBIA (continued)			
SKOWKALE FIRST NATION (continued)			
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	
2006 Rates By-law	Dec 11/06	11:1.141	
2007 Rates By-law	Oct 12/07	12:1.52	
SKWAY INDIAN BAND see SHXWHÁ:Y VILLAGE			
SLIAMMON FIRST NATION			
1997 Annual Tax Rates By-law	May 29/97	2:1.252	
1998 Annual Tax Rates By-law	June 18/98	2:2.624	
1999 Annual Tax Rate By-law	May 31/99	3:2.408	
2000 Annual Tax Rates By-law	June 25/00	4:2.235	
2001 Annual Tax Rates By-law	Aug 6/01	6:1.162	
2002 Annual Tax Rates By-law	July 15/02	6:2.449	
2003 Annual Tax Rates By-law	June 11/03	8:1.155	
2004 Annual Tax Rates By-law	June 18/04	8:2.458	
2005 Annual Tax Rates By-law	July 4/05	10:1.304	
2006 Annual Tax Rates By-law	Sept 19/06	11:2.380	
2007 Annual Tax Rates By-law	June 25/07	11:2.382	
Property Tax Expenditure By-law	June 20/97	2:1.254	
Property Tax Expenditure By-law	Aug 6/01	6:1.164	

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BRITISH COLUMBIA (continued)			
SILIAMMON FIRST NATION (continued)			
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	
SODA CREEK INDIAN BAND			
Property Assessment and Taxation			
By-law No. 1998-TX01	Dec 23/97	2:2.626	
Property Tax Expenditure By-law	Sept 3/99	4:1.43	
1998 Rates By-law	June 10/98	2:2.682	
1999 Rates By-law	July 30/99	4:1.41	
2001 Rates By-law	June 14/01	5:2.258	
2002 Rates By-law	Nov 27/02	7:1.303	
2003 Rates By-law	June 1/03	8:1.166	
2004 Rates By-law	May 25/04	8:2.469	

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BRITISH COLUMBIA (continued)			
SODA CREEK INDIAN BAND (continued)			
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	
SONGHEES FIRST NATION			
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	

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BRITISH COLUMBIA (continued)			
SONGHEES FIRST NATION (continued)			
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	
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	
SONGHEES INDIAN BAND			
1997 Annual Tax Rates By-law	June 2/97	2:1.261	
SPUZZUM INDIAN BAND			
1996 Property Rates By-law	Jan 9/97	2:1.263	
SQUAMISH INDIAN BAND			
Annual Tax Rates By-law No. 1, 1997	May 30/97	2:1.265	
Annual Tax Rates By-law No. 1, 1998	June 11/98	2:2.685	
Annual Tax Rates By-law No. 1, 1999	May 31/99	3:2.413	
Annual Tax Rates By-law No. 1, 2000	June 4/00	4:2.239	
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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BRITISH COLUMBIA (continued)			
SQUAMISH INDIAN BAND (continued)			
Annual Tax Rates By-law No. 1, 2007.....	July 10/07	11:2.412	
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			
Property Assessment By-law.....	Nov 16/05	10:1.314	
Property Taxation By-law	Nov 16/05	10:1.351	
Tax Rates By-law 2006	Oct 10/06	11:1.143	
Tax Rates By-law 2007	July 10/07	11:2.417	
ST. MARY'S INDIAN BAND			
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	

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BRITISH COLUMBIA (continued)			
ST. MARY'S INDIAN BAND (continued)			
Rates By-law 2000-YR08	June 25/00	4:2.247	
Rates By-law 2001-YR09	Aug 6/01	6:1.172	
Rates By-law 2002-YR10	Sept 1/02	7:1.315	
Rates By-law 2003-YR11	Aug 29/03	8:1.183	
Rates By-law 2004-YR12	Sept 28/04	9:1.241	
Rates By-law 2005-YR13	July 6/05	10:1.387	
Rates By-law 2006-YR14	Nov 16/06	11:1.145	
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			
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	
TIT'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	
TL'AZI'EN NATION			
2000 Expenditure By-law	Dec 20/00	5:2.278	

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BRITISH COLUMBIA (continued)			
TL'AZT'EN NATION (continued)			
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	
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	
TOBACCO PLAINS INDIAN BAND			
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	

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BRITISH COLUMBIA (continued)			
TSAWOUT INDIAN BAND			
Rates By-law 1997-T01	May 28/97	2:1.271	
Rates By-law 1998-TX01	June 9/98	2:2.691	
Rates By-law 1999-TX01	May 31/99	3:2.418	
Rates By-law 2000 TX-01	June 4/00	4:2.248	
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			
Assessment By-law Amendment			
By-law 1999	Mar 9/00	4:2.250	
By-law Authorizing Reduction of Taxes			
by an Amount Equal to Provincial			
Home Ownership Grants	June 2/97	2:1.274	
By-law Authorizing Reduction of Taxes			
by an Amount Equal to Provincial			
Home Ownership Grants	June 1/98	2:2.693	
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	

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BRITISH COLUMBIA (continued)			
TSAWWASSEN FIRST NATION (continued)			
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)			
Rates By-law 2005-T01	July 22/05	10:1.396	
Rates By-law 2006-T01	July 10/06	10:2.727	
Rates By-law 2007-T01	Sept 21/07	12:1.64	
TSEIL-WAUTUTH NATION (BURRARD INDIAN BAND)			
Consolidated Property Assessment and Taxation By-law 1997	Sept 30/97	2:2.698	ss.16, 21(1), 30(2) by Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-1 (4:2.302) s.46 by Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-2000 (4:2.304)

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BRITISH COLUMBIA (continued)			
TSEIL-WAUTUTH NATION (BURREAD INDIAN BAND) (continued)			
Consolidated Property Assessment and Taxation By-law 1997 Amendment			
By-law 1999-1	Feb 8/00	4:2.302	
Consolidated Property Assessment and Taxation By-law 1997 Amendment			
By-law 1999-2000	Dec 7/99	4:2.304	
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	
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	
TZEACHTEN FIRST NATION			
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	

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BRITISH COLUMBIA (continued)			
TZEACHTEN FIRST NATION (continued)			
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	
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	

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BRITISH COLUMBIA (continued)			
UPPER SIMILKAMEEN INDIAN BAND (continued)			
Property Tax Amending By-law No. 1 (1997) ..	Nov 7/97	2:2.752	
Property Taxation By-law	Dec 19/02	7:2.581	
1997 Rates By-law	Aug 15/97	2:1.278	
1998 Rates By-law	Oct 23/98	3:1.93	
1999 Rates By-law	Dec 7/99	4:2.305	
2000 Rates By-law	Jan 21/01	5:2.294	
2001 Rates By-law	Sept 20/01	6:1.173	
2002 Rates By-law	Nov 27/02	7:1.324	
2003 Rates By-law	Sept 5/03	8:1.197	
2004 Rates By-law	Nov 15/04	9:1.246	
Rates By-law 2006	Dec 7/06	11:1.154	
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	
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	

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BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
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	
Old Ferry Wharf Road Waterworks			
By-law No. 99-TX-04.....	Oct 17/99	4:2.312	
Property Assessment Amendment			
By-law 97-TX-05.....	Oct 31/97	2:2.754	
Property Taxation Amendment			
By-law 97-TX-04.....	Dec 19/97	2:2.757	
Property Taxation Amendment			
By-law 99-TX-01.....	June 23/99	3:2.434	
Property Taxation Amendment			
By-law No. 05-TX-02.....	July 13/05	10:1.400	
Property Taxation By-law No. 05-TX-03.....	Dec 22/05	10:2.739	
1997 Tax Rate Schedule Amending By-law ...	May 28/97	2:1.339	
1998 Tax Rate Schedule Amending By-law	May 28/98	3:1.197	
1999 Tax Rate Schedule Amending By-law ...	May 28/99	3:2.432	
2000 Tax Rate Schedule Amending By-law	June 1/00	4:2.307	
2001 Tax Rate Schedule Amending By-law	May 30/01	5:2.298	

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BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
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	
Taxation Expenditure Amendment			
By-law 97-TX-03	July 29/97	2:1.341	
Tobacco Products Tax By-law, 1998 TX-01	Feb 1/98	2:1.344	
Tsinstikeptum 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. #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	

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BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
[Tsinstikeptum] I.R. No. 9 Water Reservoir			
Expansion Project Capital Expenditure			
By-law No. 06-TX-03	Nov 16/06	11:1.156	
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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BRITISH COLUMBIA (continued)			
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. #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	
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	

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BRITISH COLUMBIA (continued)			
WILLIAMS LAKE INDIAN BAND (continued)			
Rates By-law 2007	Aug 7/07	11:2.510	
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	
YEKOCHE 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			
MARCEL COLOMB FIRST NATION			
Band Custom Election Code	Mar 12/99	3:2.437	
OPASKWAYAK CREE NATION			
OCN Annual Tax Rate By-Law No. 1, 1998.....	May 25/98	2:2.762	
OCN Annual Tax Rate By-law No. 1, 1999	May 17/99	3:2.457	
OCN Annual Tax Rate By-law No. 1, 2000	July 11/00	4:2.384	
OCN 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 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	

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NEW BRUNSWICK			
MIWAPUKEK FIRST NATION			
Telephone Companies Taxation By-law	Feb 9/00	4:2.386	
RED BANK FIRST NATION			
Property Assessment and Taxation By-law	May 5/01	5:2.315	
NEWFOUNDLAND AND LABRADOR			
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	
SHESHATSHU INNU FIRST NATION			
Taxation Expenditure By-law	Aug 4/06	11:1.179	
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	

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NOVA SCOTIA (continued)			
MILLBROOK FIRST NATION			
Property Tax Expenditure By-law	May 26/05	9:2.462	
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	
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	
PICTOU LANDING FIRST NATION			
Financial Administration By-law	July 4/00	4:2.407	
ONTARIO			
CHIPPWAS OF GEORGINA ISLAND FIRST NATION			
Land Management Code	Jan 1/00	5:2.371	
CHIPPWAS OF KETTLE & STONY POINT FIRST NATION			
Financial Management By-law	Nov 28/02	7:1.336	
CHIPPWAS OF MNIJIKANING 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	

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ONTARIO (continued)			
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	
NIPISSING 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	

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QUEBEC (continued)			
INNU TAKUAIKAN UASHAT MAK MANI-UTENAM (continued)			
Règlement sur les taux annuels de taxes foncières, numéro 2, 2000	le 5 dec 00	5:1.126	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2001	le 12 juin 01	5:2.417	
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	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2004	le 22 mars 04	8:2.606	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2005	le 14 avril 05	9:2.468	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2006	le 19 juillet 06	11:1.185	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2007	le 17 avril 07	11:2.523	
NATION HURONNE-WENDAT			
Règlement 2004-02 concernant les coûts de certains services publics	le 24 août 04	9:1.253	art. 1 by Règlement 2006-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.528)
			art. 3 by Règlement 2005-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.526)

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QUEBEC (continued) NATION HUIRONNE-WENDAT (continued) Règlement 2004-02 concernant les coûts de certains services publics (continued)			by Règlement 2006-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.528) by Règlement 2006-02 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.530) art. 4 by Règlement 2005-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.526) arts. 8.1, 8.2 added by Règlement 2005-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.526) art. 10 by Règlement 2005-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.526)
Règlement 2005-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics.....	le 7 déc 06	11:2.526	
Règlement 2006-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics.....	le 7 déc 06	11:2.528	

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QUEBEC (continued)			
NATION HURONNE-WENDAT (continued)			
Règlement 2006-02 modifiant le Règlement 2004-02 concernant les coûts de certains services publics.....	le 17 avril 07	11:2.530	
SASKATCHEWAN			
CARRY THE KETTLE FIRST NATION			
Property Assessment and Taxation By-law	June 1/03	7:2.771	
Property Tax Expenditure By-law	Feb 24/04	8:2.609	
2003 Tax Rates By-law	July 14/03	8:1.206	
2004 Tax Rates By-law	Aug 28/04	9:1.256	
2005 Tax Rates By-law	July 11/05	10:1.408	
2006 Tax Rates By-law	Aug 1/06	11:1.188	
FLYING DUST FIRST NATION			
Business Licensing By-law No. 1, 2003	May 3/04	8:2.616	
KEESEKOOSE FIRST NATION			
Trust Appropriations By-law	Dec 16/05	10:2.769	
LITTLE PINE FIRST NATION			
Government Act	June 18/01	6:1.175	
MUSKODAY FIRST NATION			
Land Code	Jan 1/00	5:2.420	
MUSKOWEKWAN FIRST NATION			
Property Assessment and Taxation By-law	Nov 15/07	12:1.69	
OCEAN MAN FIRST NATION			
Property Assessment and Taxation Amending By-law, 2001-02.....	Oct 1/01	6:1.189	

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SASKATCHEWAN (continued)			
OCEAN MAN FIRST NATION (continued)			
Property Assessment and Taxation			
Amending By-law, 2001-03	Nov 20/01	6:1.191	ss.11(3), 12, 13(1), 19, 24, 26 by Property Assessment and Taxation Amending By-law, 2001-03 (6:1.191)
Property Assessment and Taxation By-law	Jan 28/00	4:2.418	
Property Assessment and Taxation By-law	Jan 28/00	4:2.418	s.32(4) by Property Assessment and Taxation Amending By-law, 2001-02 (6:1.189) ss.33(2), 34(4), 35(1), 40(4), 41(3), 41(4), 41(6), 41(7), 46(1) by Property Assessment and Taxation Amending By-law, 2001-03 (6:1.191)
2000 Rates By-law	Dec 5/00	5:1.129	
2001 Rates By-law	June 2/01	5:2.440	
2002 Rates By-law	Nov 27/02	7:1.362	
2003 Rates By-law	Sept 30/03	8:1.207	
2004 Rates By-law	Dec 2/04	9:1.257	
2005 Rates By-law	Oct 31/05	10:1.409	
Rates By-law 2006	Dec 11/06	11:1.189	
WHITE BEAR FIRST NATIONS			
Financial Administration By-law	May 29/03	8:1.212	
Property Assessment and Taxation			
By-law Amendment	Dec 3/98	3:1.187	

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SASKATCHEWAN (continued)			
WHITE BEAR FIRST NATIONS (continued)			
Property Tax Expenditure By-law	Sept 3/99	4:1.55	
Smoking By-law.....	Jan 1/05	9:2.471	
1998 Tax Rates By-law	Jan 8/99	3:2.471	
2002 Tax Rates By-law	Aug 4/02	7:1.364	
2003 Tax Rates By-law	July 14/03	8:1.209	
2004 Tax Rates By-law	Aug 18/04	9:1.259	
2005 Tax Rates By-law	July 22/05	10:1.411	
2006 Tax Rates By-law	Mar 19/07	11:2.532	
2007 Tax Rates By-law	Nov 15/07	12:1.120	
WHITECAP DAKOTA/SIOUX FIRST NATION			
Business Licensing By-law No. 2005-01	July 11/05	10:1.416	
Property Assessment and Taxation By-law	Nov 3/01	6:1.194	repealed by Property Assessment and Taxation By-law No. 2005-02 (10:1.431)
Property Assessment and Taxation By-law			
No. 2005-02	Sept 12/05	10:1.431	
2002 Rates By-law	Sept 6/02	7:1.367	
2003 Rates By-law	Sept 30/03	8:1.237	
2004 Rates By-law	Nov 10/04	9:1.262	
2005 Rates By-law	Sept 28/05	10:1.414	
2006 Rates By-law	Nov 16/06	11:1.191	
2007 Rates By-law	Nov 15/07	12:1.123	

