

First Nations Gazette



2009

Vol. 13, No. 1

Pages 1 – 700

cited F.N. Gaz. 2009.13:1

MANAGING EDITOR

Zandra L. Wilson, B.A., LL.B.

EDITORIAL ASSISTANT

Janet Drysdale, B.A., LL.B., LL.M.

PUBLISHING ASSISTANT

Terri Bahr

FIRST NATIONS TAX COMMISSION

C.T. (Manny) Jules, Chief Commissioner

David Paul, Deputy Chief Commissioner

Céline Auclair

Leslie Brochu

Lester Lafond

Ken Marsh

William McCue

Terry Nicholas

Randy Price

Ann Shaw

First Nations Tax Commission

and

Native Law Centre

2009

© 2009

First Nations Tax Commission
321 – 345 Yellowhead Highway
Kamloops, British Columbia V2H 1H1
Native Law Centre
University of Saskatchewan
160 Law Building
15 Campus Drive
Saskatoon, Saskatchewan S7N 5A6

FIRST NATIONS GAZETTE EDITORIAL BOARD

Lester Lafond Sákéj Henderson David Paul
Ken Scopick Zandra Wilson
Trenton Paul Tracey Simon
Brent Moreau Lilian Richards

First Nations Gazette

<http://www.fng.ca>

Subscription and Distribution Office

First Nations Gazette
Native Law Centre
University of Saskatchewan
160 Law Building
15 Campus Drive
Saskatoon, Saskatchewan S7N 5A6
Telephone: (306) 966-6196
Fax: (306) 966-6207
E-mail: nlc.publications@usask.ca
Website: <http://www.usask.ca/nativelaw/publications/>

The *First Nations Gazette* is ordinarily published semi-annually in March and October. Additional issues are published whenever the number of First Nation laws having received approval warrants publication.

2009 subscription rate: \$115 (Can.).

ISSN 1206-9086

FIRST NATIONS GAZETTE

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

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

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

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

Format

The typography, style, and format of the *First Nations Gazette* are set by the Editorial Board. Standards, procedures, and sample laws established by the First Nations Tax Commission and the First Nations Financial Management Board are published in both official languages. Laws, by-laws, and codes enacted by First Nations are published in the language in which they were approved.

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

Any standard, procedure, law, by-law, or code published in the *First Nations Gazette* may be cited to the volume and issue in which it is contained, for example, *Akisqnuq First Nation Property Taxation Law, 2008*, F.N. Gaz. 2009.13:1.40. The citation, as shown in the example, includes the following elements: *Title*, Gazette abbreviation year.volume:issue.page.

Waiver Notice

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

CONTENTS

Standards, Procedures, and Laws under the *First Nations Fiscal and Statistical Management Act (FSMA)*

FIRST NATIONS TAX COMMISSION (FNTC)

FIRST NATION LAWS APPROVED BY THE FNTC UNDER SECTION 5 OF THE *FSMA*

British Columbia

Akisqnuk First Nation

Property Assessment Law, 2008	3
Property Taxation Law, 2008	40

Kamloops Indian Band

Property Assessment Law, 2008	75
Property Taxation Law, 2008	112

Matsqui First Nation

Annual Expenditure Law, 2008	147
Annual Rates Law, 2008	152

Neskonlith First Nation

Annual Expenditure Law, 2008	155
Annual Rates Law, 2008	160

Shuswap Indian Band

Property Assessment Law, 2008	163
Property Taxation Law, 2008	200

Shxw'owhámel First Nation

Annual Expenditure Law, 2008	235
Annual Rates Law, 2008	240

Skeetchestn Indian Band

Property Assessment Law, 2008	243
Property Taxation Law, 2008	280

Skowkale First Nation

Annual Expenditure Law, 2008	315
Annual Rates Law, 2008	321

Squiala First Nation

Annual Expenditure Law, 2008	325
Annual Rates Law, 2008	330

St. Mary's Indian Band

Property Assessment Amendment Law, 2008-02...	333
Property Assessment Law, 2008	334
Property Taxation Law, 2008	371

Sumas First Nation

Annual Expenditure Law, 2008	406
Annual Rates Law, 2008	411

Standards, Procedures, and Laws under the *First Nations Fiscal and Statistical Management Act (FSMA)* (continued)

FIRST NATIONS TAX COMMISSION (FNTC) (continued)

FIRST NATION LAWS APPROVED BY THE FNTC UNDER SECTION 5 OF THE *FSMA* (continued)

British Columbia (continued)

Tla-o-qui-aht First Nation	
Annual Expenditure Law, 2008	414
Annual Rates Law, 2008	420
Tsawout First Nation	
Property Assessment Law, 2008	423
Property Taxation Law, 2008	461

Saskatchewan

White Bear First Nations	
Annual Expenditure Law, 2008	496
Annual Rates Law, 2008	502

By-laws under the *Indian Act*

FIRST NATION BY-LAWS APPROVED BY THE MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT UNDER SECTION 83 OF THE *INDIAN ACT*

Alberta

Alexis Nakota Sioux Nation	
Tax Rates By-law 2008	507
Athabasca Chipewyan First Nation	
Settlement Trust Revenue Account By-law	508
Bigstone Cree First Nation	
Tax Rates By-law 2008	511
Mikisew Cree First Nation	
Tax Rates By-law 2008	512
Stoney First Nation	
Tax Rates By-law 2008	514

British Columbia

Boothroyd Indian Band	
Taxation Rates By-law 2008	516
Boston Bar First Nation	
Property Taxation Amendment By-law No. 2-2008.....	517
Tax Rates By-law 2008	518
Campbell River First Nation	
Rates By-law 2008	520
Chawathil First Nations	
Tax Rates By-law 2008	522

By-laws under the *Indian Act* (continued)FIRST NATION BY-LAWS APPROVED BY THE MINISTER OF INDIAN AFFAIRS AND
NORTHERN DEVELOPMENT UNDER SECTION 83 OF THE *INDIAN ACT* (continued)*British Columbia (continued)*

Cheam First Nation

Property Taxation Amendment By-law No. 1-2008..... 524

Tax Rates By-law 2008 525

Coldwater Indian Band

2008 Tax Rates By-law 527

Cook's Ferry Indian Band

2008 Rates By-law 529

Cowichan Indian Band

By-law to Fix Tax Rate for the Year 2008..... 531

Fort Nelson First Nation

Taxation Expenditure By-law 533

Kwantlen First Nation

2008 Rates By-law 539

Kwaw Kwaw Apilt First Nation

Rates By-law No. 2008 541

Little Shuswap Indian Band

Rates By-law 2008-T02 543

Lower Similkameen Indian Band

Tax Rates By-law No. 01.2008 544

Metlakatla First Nation

2008 Tax Rates By-law 546

Nadleh Whut'en Indian Band

Rates By-law 2008 548

Nicomen Indian Band

Property Tax Expenditure By-law 550

Rates By-law 2008 557

Popkum First Nation

Tax Rates By-law 2008 559

Scowlitz First Nation

Tax Rates By-law 2008 561

Skawahlook First Nation

Tax Rates By-law 2008 563

Taxation Expenditure By-law 565

Skuppah Indian Band

2008 Rates By-law 571

Soda Creek Indian Band

Rates By-law 2008 573

By-laws under the *Indian Act* (continued)FIRST NATION BY-LAWS APPROVED BY THE MINISTER OF INDIAN AFFAIRS AND
NORTHERN DEVELOPMENT UNDER SECTION 83 OF THE *INDIAN ACT* (continued)*British Columbia* (continued)

Squamish Indian Band

Annual Tax Rates By-law No. 1, 2008..... 575

T'it'q'et First Nation

Rates By-law 2008 580

Tsleil-Waututh Nation

Expenditure By-law No. EXP 2008-01 581

Rates By-law 2008 586

Manitoba

Chemawawin Cree Nation

Financial Administration By-law 588

Nova Scotia

Millbrook First Nation

Rates By-law 2008 610

Saskatchewan

Carry The Kettle First Nation

2008 Tax Rates By-law 613

Ocean Man First Nation

Rates By-law 2008 614

Taxation Expenditure By-law 616

Whitecap Dakota First Nation

2008 Rates By-law 622

Property Tax Expenditure By-law No. 2008-02..... 624

Table of First Nation Laws, By-laws, and Codes 633**Table of Standards and Procedures..... 698**

**Standards, Procedures, and Laws under the
*First Nations Fiscal and Statistical
Management Act (FSMA)***

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



**AKISQNUK FIRST NATION
PROPERTY ASSESSMENT LAW, 2008**

[Effective September 18, 2008]

TABLE OF CONTENTS

PART I	Citation	4
PART II	Definitions and References	4
PART III	Administration	7
PART IV	Assessed Value	7
PART V	Requests for Information and Inspections	9
PART VI	Assessment Roll and Assessment Notice	10
PART VII	Errors and Omissions in Assessment Roll	13
PART VIII	Reconsideration of Assessment	16
PART IX	Assessment Review Board	17
PART X	Appeal to Assessment Review Board	19
PART XI	General Provisions	26

SCHEDULES

- I Property Classes
- II Request for Information by Assessor
- III Notice of Assessment Inspection
- IV Declaration of Purpose for the Use of Assessment Information
- V Assessment Notice
- VI Request for Reconsideration of Assessment
- VII Notice of Appeal to Assessment Review Board
- VIII Notice of Withdrawal
- IX Notice of Hearing
- X Order to Attend/Produce Documents
- XI Certification of Assessment Roll by Assessor

WHEREAS:

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

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

C. The Council of the Akisqnuq First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the Akisqnuq First Nation, at a duly convened meeting, enacts as follows:

PART I CITATION

Citation

1. This Law may be cited as the *Akisqnuq First Nation Property Assessment Law, 2008*.

PART II DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

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

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

“assessed value” means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

“assessment” means a valuation and classification of an interest in land;

“Assessment Notice” means a notice containing the information set out in Schedule V;

“Assessment Review Board” means a board established by Council in accordance with Part IX;

“assessment roll” means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll and an assessment roll referenced in subsection 10(3);

“assessor” means a person appointed by Council under subsection 3(1);

“chair” means the chair of the Assessment Review Board;

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

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

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

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

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

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

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

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

“manufactured home” means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

“Notice of Appeal” means a notice containing the information set out in Schedule VII;

“Notice of Assessment Inspection” means a notice containing the information set out in Schedule III;

“Notice of Hearing” means a notice containing the information set out in Schedule IX;

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

“Order to Attend/Provide Documents” means an order containing the information set out in Schedule X;

“party”, in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

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

“property class” means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

“Province” means the province of British Columbia;

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

“resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;

“revised assessment roll” means an assessment roll amended in accordance with section 12 of this Law;

“secretary” means the secretary of the Assessment Review Board appointed under subsection 25(1);

“supplementary assessment roll” means an assessment roll under section 19;

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

“Taxation Law” means the *Akisqnuq First Nation Property Taxation Law, 2008*;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation; and

“taxes” includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, reference to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 1(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III ADMINISTRATION

Assessor

3.(1) Council must, by resolution, appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An appointment under subsection (1) is on the terms and conditions set out in the resolution.

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

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

Application of Law

5. This Law applies to all interests in land.

PART IV ASSESSED VALUE

Assessment and Valuation

6.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

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

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that subsection for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

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

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

- (a) present use;
- (b) location;
- (c) original cost;
- (d) replacement cost;
- (e) revenue or rental value;
- (f) selling price of the interest in land and comparable interests in land;
- (g) economic and functional obsolescence; and
- (h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The property classes established under subsection (10) are set out in Schedule I to this Law, and the classification criteria for each property class shall be determined using the corresponding provincial classification rules.

(12) As an exception to subsection (11), Class 7 (Forest land) must include only lands respecting which a licence or permit to cut timber has been issued under the *Indian Act*.

(13) The assessor must assess interests in land according to the property classes established under this Law.

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

(15) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(16) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(17) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(18) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

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

Exemption from Assessment

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

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

Inspections

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

- (3) Personal delivery of a Notice of Assessment Inspection is made
 - (a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and
 - (b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.
- (4) A Notice of Assessment Inspection is considered to have been delivered
 - (a) if delivered personally, at the time personal delivery is made;
 - (b) if sent by mail, five (5) days after the day on which the notice is postmarked;
 - (c) if sent by fax, at the time indicated on the confirmation of transmission; and
 - (d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

10.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

- (a) the name and last known address of the holder of the interest in land;

- (b) a short description of the interest in land;
- (c) the classification of the interest in land;
- (d) the assessed value by classification of the interest in land;
- (e) the total assessed value of the interest in land;
- (f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and
- (g) any other information the assessor considers necessary or desirable.

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 57 is and continues to be an assessment roll under this Law and shall be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

Certification by Assessor

11. On completion of an assessment roll and on or before December 31 in that year, the assessor must

- (a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified assessment roll to Council.

Assessor to Prepare and Certify Revised Assessment Roll

12.(1) No later than March 31 of the year following certification of the assessment roll under section 11, the assessor must

- (a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;
- (b) date and initial amendments made to the assessment roll under this subsection; and
- (c) prepare a revised assessment roll.

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

- (a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

Validity of Assessment Roll

13. An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

- (a) valid and binding on all parties concerned, despite
 - (i) any omission, defect or error committed in, or with respect to, the assessment roll,
 - (ii) any defect, error or misstatement in any notice required, or
 - (iii) any omission to mail any notice required; and
- (b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

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

(2) In addition to inspection under subsection (1), Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll

- (a) to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or
- (b) to harass an individual.

(4) The assessor may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

- (a) specifying the purpose for which the information is to be used; and
- (b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are

available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

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

Assessment Notice

17.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person’s address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice will be deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) The assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars (\$6), the information contained in the current Assessment Notice sent by the assessor.

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

18.(1) Before March 16 of the year following the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2).

(2) Before March 16 of the year following the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

- (a) holder of the interest in land; and
- (b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

- (a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in
 - (i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or
 - (ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;
- (b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;
- (c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and
- (d) improvements, other than a manufactured home, that
 - (i) are substantially damaged or destroyed after October 31 and before the following January 1, and
 - (ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

- (a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or
- (b) has been assessed for less than the amount for which it was liable to assessment, the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that

a supplementary assessment roll under this subsection must not be prepared after December 31 of the year following certification of the assessment roll under section 11.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 8(1), or

(f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the year following certification of the assessment roll under section 11, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

- (a) amend the assessment roll as necessary to reflect the modified assessment;
 - (b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and
 - (c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.
- (6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21.(1) Council must, by resolution, establish an Assessment Review Board to

- (a) consider and determine all recommendations from the assessor under subsection 18(1); and
- (b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

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

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

22.(1) The First Nation must remunerate

- (a) a member of the Assessment Review Board and a replacement member appointed to act, other than the chair, for his or her services at a rate of two hundred and fifty dollars (\$250.00) per day, and
- (b) the chair for his or her services at a rate of three hundred dollars (\$300.00) per day,

for time spent on activities related to the Assessment Review Board.

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

Conflicts of Interest

23.(1) A person must not serve as a member of the Assessment Review Board if the person

- (a) has a personal or financial interest in the assessable property that is the subject of an appeal;
- (b) is the Chief of the First Nation or a member of Council;
- (c) is an employee of the First Nation; or
- (d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

- (2) The chair must
- (a) supervise and direct the work of the Assessment Review Board;
 - (b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;
 - (c) determine procedures to be followed at hearings consistent with this Law; administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and
 - (d) preside at hearings of the Assessment Review Board.

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

Appointment of Secretary

25.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

- (2) The secretary of the Assessment Review Board must
- (a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and
 - (b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

26. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

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

Duty of Member

27. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X**APPEAL TO ASSESSMENT REVIEW BOARD****Appeals and Assessor Recommendations**

28. The Assessment Review Board

- (a) must consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and
- (b) must hear and determine appeals made under this Part.

Notice of Appeal

29.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

- (a) a completed Notice of Appeal,
- (b) a copy of the Assessment Notice, and
- (c) an administration fee of thirty dollars (\$30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is 117 Cranbrook Street N, Suite 200, Cranbrook, BC V1C 3P8.

(3) The grounds for an appeal may be in respect of one or more of the following:

- (a) the assessed value of the property;

- (b) the assessment classification of the property;
- (c) the applicability of an exemption to the property;
- (d) any alleged error or omission in an assessment or Assessment Notice; and
- (e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

31.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

- (a) results in a decrease in the assessed value of the property;
- (b) does not change the classification of the property; and
- (c) does not result in the removal of an exemption.

Parties

32. The parties in a hearing, except as provided in subsection 31(3), are

- (a) the complainant;
- (b) the holder of the assessable property, if not the complainant;
- (c) the assessor; and
- (d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

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

Timing for Hearing

34. Subject to section 47, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

Daily Schedule

35.(1) The chair must

- (a) create a daily schedule for the hearings of the Assessment Review Board; and
- (b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

36.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

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

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

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

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

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

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

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

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

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

Maintaining Order at Hearings

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

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

38.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

- (a) the appeal is not within the jurisdiction of the Assessment Review Board;
- (b) the appeal was not filed within the applicable time limit; or
- (c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

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

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

39.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there shall not be less than three (3) members present at any time.

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

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

42. Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

Orders to Attend/Provide Documents

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

- (a) attend a hearing to give evidence, or
- (b) produce a document or other thing in the person’s possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Provide Documents and serving it on the person at least two (2) days before the hearing.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar (\$20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

- (4) Where a party makes a request under subsection (3),
 - (a) the chair must sign and issue an Order to Attend/Provide Documents and the party must serve it on the witness at least two (2) days before the hearing; and
 - (b) a party requesting the attendance of a witness must pay a twenty dollar (\$20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

- 44.** The Assessment Review Board may
- (a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and
 - (b) at any time during a hearing, adjourn the hearing.

Costs

45. The Assessment Review Board may make orders

- (a) requiring a party to pay all or part of the costs of another party in respect of the appeal,
- (b) requiring a party to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

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

Reference on Question of Law

46. At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

- (a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and
- (b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

47. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

- (a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;
- (b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or
- (c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

48.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

49.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of twenty-five dollars (\$25.00).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document must be considered to have been delivered

(a) if delivered personally, at the time that personal delivery is made;

(b) if sent by registered mail, on the fifth day after it is mailed;

(c) if sent by fax, at the time indicated on the confirmation of transmission; or

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day must be considered to have been delivered at 09:00 on the next business day.

Appeals

51.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction, on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

PART XI

GENERAL PROVISIONS

Disclosure of Information

52.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

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

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

Disclosure for Research Purposes

53. Notwithstanding section 52, Council may disclose information and records to a third party for research purposes, including statistical research, provided

- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
- (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

54. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under this Law be affected by

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

55.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient’s ordinary mailing address or the address for the recipient shown on the assessment roll;
- (b) where the recipient’s address is unknown, by posting a copy of the notice in a conspicuous place on the recipient’s property; or
- (c) by personal delivery or courier to the recipient or to the recipient’s ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law

- (a) a notice given by mail is deemed received on the fifth day after it is posted;
- (b) a notice posted on property is deemed received on the second day after it is posted; and
- (c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

56.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

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

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

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

Repeal

57. The *Columbia Lake Indian Band Assessment By-law*, dated November 6, 1991, as amended, is hereby repealed in its entirety.

Force and Effect

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

THIS LAW IS HEREBY DULY ENACTED by Council at a duly convened meeting held on the [8] day of July, 2008 in the Ktunaxa Nation Territory.

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

[Wilfred Teneese]

Chief Wilfred Teneese

[Jesse Nicholas]

Councillor Jesse Nicholas

Councillor Beatrice Stevens

[Lorne Shovar]

Councillor Lorne Shovar

Councillor Samantha Sam

SCHEDULE I
PROPERTY CLASSES

Class 1 - Residential

Class 2 - Utilities

Class 4 - Major Industry

Class 5 - Light Industry

Class 6 - Business and Other

Class 7 - Forest Land

Class 8 - Recreational Property/Non-Profit Organization

Class 9 - Farm

SCHEDULE II

(Subsection 8(1))

**REQUEST FOR INFORMATION BY ASSESSOR
FOR THE AKISQNUK FIRST NATION**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to subsection ____ of the *Akisqnuq First Nation Property Assessment Law, 2008*, I request that you provide to me, in writing, no later than _____, the following information relating to the above-noted interest in land:

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

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

Assessor for the Akisqnuq First Nation

Dated: _____, 20__ .

SCHEDULE III

(Subsection 9(2))

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

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

DATE: _____

TAKE NOTICE that, pursuant to subsection __ of the *Akisqnuq First Nation Property Assessment Law, 2008*, the assessor for the Akisqnuq First Nation proposes to conduct an inspection of the above-referenced assessable property on _____, 20__ at _____ am/pm.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

Assessor for the Akisqnuq First Nation

Dated: _____ 20__ .

SCHEDULE IV
(Subsection 14(4))

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

I, _____ [name], of _____ [address],
_____ [city], _____ [province], _____ [postal code], declare
and certify that I will not use the assessment roll or information contained in the
assessment roll to obtain names, addresses or telephone numbers for solicitation
purposes, whether the solicitations are made by telephone, mail or any other means,
or to harass an individual.

I further declare and certify that any assessment information I receive will be used
for the following purpose(s):

- (1) a complaint or appeal under the *Akisqnuk First Nation Property Assessment Law, 2008*;
- (2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or
- (3) other: _____ .

Signed: _____
[please print name]

Dated: _____ , 20__ .

SCHEDULE V

(Subsection 17(1))

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Akisqnuq First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Akisqnuq First Nation Property Assessment Law, 2008*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form specified in the *Akisqnuq First Nation Property Assessment Law, 2008*.

Tax Administrator for the Akisqnuq First Nation

Dated: _____, 20__

SCHEDULE VI
(Subsection 20(3))

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Akisqnuq First Nation

[address]

PURSUANT to the provisions of the *Akisqnuq First Nation Property Assessment Law, 2008*, I hereby request a reconsideration of the assessment of the following interest in land:

(description of the interest in land as described in the Assessment Notice)

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

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

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

Address and telephone number at which applicant can be contacted:

Name of Applicant (please print)

Signature of Applicant

Dated: _____, 20__

SCHEDULE VII
(Subsection 29(1))

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Akisqnuq First Nation

[address]

PURSUANT to the provisions of the *Akisqnuq First Nation Property Assessment Law, 2008*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

(description of the assessable property, including assessment roll number, as described in the Assessment Notice)

The grounds for the appeal are:

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

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

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

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

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

Name of Complainant (please print)

Signature of Complainant
(or representative)

Dated: _____, 20__

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VIII

(Subsection 48(1))

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Akisqnuk First Nation

[address]

PURSUANT to the provisions of the *Akisqnuk First Nation Property Assessment Law, 2008* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

Name of Complainant (please print)

Signature of Complainant
(or representative)

Dated: _____, 20__

SCHEDULE IX

(Subsection 31(2))

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 20__

Time: _____ (a.m./p.m.)

Location: [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

[all submissions and documents received in respect of the appeal will be forwarded to all parties]

Chair, Assessment Review Board

Dated: _____, 20__

SCHEDULE X
(Subsection 43(1))

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Akisqnuq First Nation in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

- 1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20__

Time: _____ (a.m. / p.m.)

Location: _____ [insert address]

to give evidence concerning the assessment and to bring with you the following documents:

and any other documents in your possession that may relate to this assessment.

A twenty dollars (\$20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

- 2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [insert address] on or before _____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

Chair, Assessment Review Board

Dated: _____, 20__

SCHEDULE XI

(Section 11 and subsection 12(2))

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

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

I, _____, being the assessor for the Akisqnuq First Nation hereby certify that this is the Akisqnuq First Nation [revised/supplementary] assessment roll for the year 20__ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Akisqnuq First Nation Property Assessment Law, 2008*.

(Signature of Assessor)

Dated _____, 20__ at _____, _____.
(City) (Province)

**AKISQNUK FIRST NATION
PROPERTY TAXATION LAW, 2008**

[Effective September 18, 2008]

TABLE OF CONTENTS

PART I	Citation	41
PART II	Definitions and References	41
PART III	Administration	44
PART IV	Liability for Taxation	44
PART V	Exemptions from Taxation	45
PART VI	Grants and Tax Abatement	46
PART VII	Levy of Tax	47
PART VIII	Tax Roll and Tax Notice	47
PART IX	Periodic Payments	50
PART X	Payment Receipts and Tax Certificates	50
PART XI	Penalties and Interest	50
PART XII	Revenues and Expenditures	51
PART XIII	Collection and Enforcement	52
PART XIV	Seizure and Sale of Personal Property	54
PART XV	Seizure and Assignment of Taxable Property	55
PART XVI	Discontinuance of Services	58
PART XVII	General Provisions	58

SCHEDULES

- I Request for Information by Tax Administrator
- II Tax Notice
- III Costs Payable by Debtor Arising from Seizure and
Sale of Personal Property
- IV Tax Certificate
- V Tax Arrears Certificate
- VI Notice of Seizure and Sale of Personal Property
- VII Notice of Sale of Seized Personal Property
- VIII Notice of Seizure and Assignment of Taxable Property
- IX Notice of Sale of a Right to Assignment of Taxable Property
- X Notice of Discontinuance of Services

WHEREAS:

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

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

C. The Council of the Akisqnuq First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the Akisqnuq First Nation, at a duly convened meeting, enacts as follows:

**PART I
CITATION**

Citation

1. This Law may be cited as the *Akisqnuq First Nation Property Taxation Law, 2008*.

**PART II
DEFINITIONS AND REFERENCES**

Definitions and References

2.(1) In this Law:

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

“assessed value” has the meaning given to that term in the *Assessment Law*;

“Assessment Law” means the *Akisqnuq First Nation Property Assessment Law, 2008*;

“Assessment Review Board” means the assessment review board established under the *Assessment Law*;

“assessment roll” has the meaning given to that term in the *Assessment Law*;

“assessor” means a person appointed to that position under the *Assessment Law*;

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

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

“debtor” means a person liable for unpaid taxes imposed under this Law;

- “expenditure law” means an expenditure law enacted under paragraph 5(1)(b) of the Act;
- “First Nation” means the Akisqnuq First Nation, being a band named in the schedule to the Act;
- “First Nation Corporation” means a corporation that is at least majority-owned by the First Nation;
- “FMB” means the First Nations Financial Management Board established under the Act;
- “holder” means a person in possession of an interest in land or a person who, for the time being
- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
 - (b) is in actual occupation of the interest in land,
 - (c) has any right, title, estate or interest in the interest in land, or
 - (d) is a trustee of the interest in land;
- “improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;
- “interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “local revenue account” means the local revenue account referred to in section 13 of the Act;
- “locatee” means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;
- “manufactured home” has the meaning given to that term in the Assessment Law;
- “Notice of Discontinuance of Services” means a notice containing the information set out in Schedule X;
- “Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;
- “Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VII;
- “Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII;

“Notice of Seizure and Sale” means a notice containing the information set out in Schedule VI;

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

“property class” has the meaning given to that term in the Assessment Law;

“Province” means the province of British Columbia;

“registry” means any land registry in which interests in land are registered;

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

“resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;

“tax administrator” means a person appointed by Council under subsection 3(1) to administer this Law;

“Tax Arrears Certificate” means a certificate containing the information set out in Schedule V;

“Tax Certificate” means a certificate containing the information set out in Schedule IV;

“Tax Notice” means a notice containing the information set out in Schedule II;

“tax roll” means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

“taxable property” means an interest in land that is subject to taxation under this Law;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;

“taxes” include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

“taxpayer” means a person liable for taxes in respect of taxable property.

(2) In this Law, reference to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III

ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of the Akisqnuq Chief and Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

PART IV

LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax liability

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Where a person alleges that he or she is not liable to pay taxes imposed under this Law, the person may seek a remedy from the Assessment Review Board, Council, or the Commission, or initiate proceedings in a court of competent jurisdiction.

(5) Taxes are due and payable under this Law notwithstanding a proceeding under subsection (4).

(6) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including for clarity interest, penalties and costs as provided in this Law.

Tax Refunds

7.(1) Where

(a) the Assessment Review Board, Council, the Commission or a court of competent jurisdiction determines that a person is not liable for taxes under this Law, or

(b) it is determined under this Law that a person was taxed in excess of the proper amount,

the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on April 1, July 1, October 1 and January 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V

EXEMPTIONS FROM TAXATION

Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;

- (b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;
- (c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;
- (d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;
- (e) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and
- (f) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

PART VI

GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

9. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

10.(1) Council may provide for a grant to a holder, equivalent to or less than the taxes payable on a property, where

- (a) the holder of the property is a charitable, philanthropic or other not-for-profit corporation; and
- (b) Council considers that the property is used for a purpose that is directly related to the purposes of the corporation.

(2) Council may provide for a grant to holders who would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(3) A grant under subsection (2) must be in an amount equal to the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(4) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII LEVY OF TAX

Tax Levy

11.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars (\$1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land, provided that the minimum tax must not exceed twenty-five dollars (\$25.00).

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

12.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

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

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

PART VIII TAX ROLL AND TAX NOTICE

Tax Roll

13.(1) On or before May 31 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

- (a) a description of the property as it appears on the assessment roll;
 - (b) the name and address of the holder entered on the assessment roll with respect to the property;
 - (c) the name and address of every person entered on the assessment roll with respect to the property;
 - (d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;
 - (e) the amount of taxes levied on the property in the current taxation year under this Law; and
 - (f) the amount of any unpaid taxes from previous taxation years.
- (3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:
- (a) the amount of taxes levied on the property in the current taxation year under this Law; and
 - (b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

14.(1) On or before June 1 in each taxation year, the tax administrator must mail a Tax Notice to

- (a) each holder of taxable property under this Law, and
- (b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

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

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

(6) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under Part IX.

Amendments to Tax Roll and Tax Notices

15.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

16.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

17.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PERIODIC PAYMENTS

Taxes as Percentage of Rental Payment

18.(1) Council, with the consent of the locatee where applicable, may by resolution declare that taxes respecting an interest in land that is leased be expressed as a percentage of the rent payment and collected with it in accordance with the terms of a lease agreement or the terms of an agreement with the landlord.

(2) Where the First Nation has entered an agreement with the Crown or with any person entitled to receive rents, for the collection of tax under this Part, the receipt by the Crown or such person of payment on account of tax will be a discharge of the liability for tax to the extent of the payment.

(3) Where taxes are due and payable in conjunction with payment of rent under this Part, the proportionate payment is due and payable on the date that the rent is due and payable.

PART X

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

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

Tax Certificate

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

(2) The fee for a Tax Certificate is twenty-five dollars (\$25.00) for each tax roll folio searched.

PART XI

PENALTIES AND INTEREST

Penalty

21. If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

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

Application of Payments

23. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XII

REVENUES AND EXPENDITURES

Revenues and Expenditures

24.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including for clarity interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

25.(1) Council may establish reserve funds for one or more of the following purposes:

(a) capital infrastructure replacement; and

(b) capital infrastructure improvement.

(2) Except as provided in this section, money in a reserve fund must be deposited in a separate account and the money and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) For capital purpose reserve funds, Council may

(a) under an expenditure law, transfer moneys in a reserve fund to another reserve fund or account only where all projects for which the reserve fund was established have been completed; and

(b) by resolution, borrow money from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the money is needed for the purposes of that reserve fund.

(4) For non-capital purpose reserve funds, transfers or borrowing of reserve funds must be authorized by Council in an expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

- (a) securities of Canada or of a province;
- (b) securities guaranteed for principal and interest by Canada or by a province;
- (c) securities of a municipal finance authority or the First Nations Finance Authority;
- (d) investments guaranteed by a bank, trust company or credit union; or
- (e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XIII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

26.(1) The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIV, XV or XVI, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIV, XV or XVI of this Law and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIV, XV and XVI.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIV

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III to this Law.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

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

Notice of Sale of Seized Personal Property

32.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

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

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

36.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

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

Upset Price

37.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

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

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

39. The tax administrator must, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 41(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

- (2) On redemption of the taxable property under subsection (1),
 - (a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and
 - (b) the tax administrator must notify the Minister of Indian and Northern Affairs in writing of the redemption.
- (3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).
- (4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 38(3).

Assignment of Taxable Property

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

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

- (3) An assignment under subsection (2) operates
 - (a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and
 - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
- (4) Upon registration under subsection (2), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

- (a) first, to the First Nation, and
 - (b) second, to any other holders of registered interests in the property in order of their priority at law,
- and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

44.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XVI

DISCONTINUANCE OF SERVICES

Discontinuance of Services

45.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

- (a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and
- (b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

- (3) The First Nation must not discontinue
 - (a) fire protection or police services to the taxable property of a debtor;
 - (b) water or garbage collection services to taxable property that is a residential dwelling; or
 - (c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVII

GENERAL PROVISIONS

Disclosure of Information

46.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

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

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

Disclosure for Research Purposes

47. Notwithstanding section 46, Council may disclose information and records to a third party for research purposes, including statistical research, provided

- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
- (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

48. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

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

(2) If a person fails to start an action or proceeding within the time limit described in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

50.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law

- (a) a notice given by mail is deemed received on the fifth day after it is posted;
- (b) a notice posted on property is deemed received on the second day after it is posted; and
- (c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

51.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

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

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

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

Repeal

52. The *Columbia Lake Indian Band Taxation By-law*, dated November 6, 1991, as amended, is hereby repealed in its entirety.

Force and Effect

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

THIS LAW IS HEREBY DULY ENACTED by Council at a duly convened meeting held on the [8th] day of July, 2008 in the Ktunaxa Nation Territory.

A quorum of Council consists of three members of Council.

[Wilfred Teneese]

Chief Wilfred Teneese

[Jesse Nicholas]

Councillor Jesse Nicholas

Councillor Beatrice Stevens

[Lorne Shovar]

Councillor Lorne Shovar

Councillor Samantha Sam

SCHEDULE I

(Subsection 17(1))

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

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to subsection __ of the *Akisqnuq First Nation Property Taxation Law, 2008*, I request that you provide to me, in writing, no later than _____, the following information relating to the above-noted interest in land:

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

Tax Administrator for the Akisqnuq First Nation

Dated: _____, 20__ .

SCHEDULE II
(Subsection 14(1))

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *Akisqnuq First Nation Property Taxation Law, 2008*, taxes in the amount of _____ dollars (\$____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Akisqnuq First Nation, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *Akisqnuq First Nation Property Taxation Law, 2008*.

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

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

Tax Administrator for the Akisqnuq First Nation

Dated: _____, 20__

SCHEDULE III

(Subsection 30(3))

**COSTS PAYABLE BY DEBTOR ARISING FROM
SEIZURE AND SALE OF PERSONAL PROPERTY**

For costs arising from the seizure and sale of personal property:

1. For preparation of a notice \$25.00
2. For service of notice on each person or place \$25.00
3. For advertising in newspaper \$25.00
4. For time spent in conducting a seizure and sale of personal property \$30.00 per hour
5. Actual cost of seizure and storage will be charged based on receipts.

SCHEDULE IV

(Subsection 20(1))

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Akisqnuq First Nation Property Taxation Law, 2008*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars (\$_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

Tax Administrator for the Akisqnuq First Nation

Dated: _____, 20__

SCHEDULE V
(Subsection 27(1))

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Akisqnuk First Nation Property Taxation Law, 2008*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

- Taxes: \$ _____
- Penalties: \$ _____
- Interest: \$ _____
- Total unpaid tax debt: \$ _____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____, no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before _____, a further penalty of _____ dollars (\$_____) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of _____ percent (___%) per annum, compounded [monthly/yearly].

Payments must be made at the offices of the Akisqnuk First Nation, located at [insert address] during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

Tax Administrator for the Akisqnuk First Nation

Dated: _____, 20__

SCHEDULE VI
(Subsection 31(1))

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to subsection ___ of the *Akisqnuq First Nation Property Taxation Law, 2008*, seizing the personal property described as follows:

[insert general description of the personal property to be seized].

2. The tax administrator may retain a sheriff, bailiff or bylaw enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

Tax Administrator for the Akisqnuq First Nation

Dated: _____, 20__

SCHEDULE VII
(Subsection 32(1))

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Akisqnuq First Nation will take place on _____, 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to subsection __ of the *Akisqnuq First Nation Property Taxation Law, 2008*, will be sold at the public auction:

(general description of the goods)

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

Tax Administrator for the Akisqnuq First Nation

Dated: _____, 20__

SCHEDULE VIII

(Subsection 36(2))

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the “taxable property”)

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to subsection __ of the *Akisqnuq First Nation Property Taxation Law, 2008*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender or auction, including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Akisqnuq First Nation, a copy of which may be obtained from the tax administrator.
2. The tax administrator will
 - (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and
 - (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.
3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.
4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five

percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the Akisnuq First Nation will, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Akisqnuq First Nation Property Taxation Law, 2008*.

Tax Administrator for the Akisqnuq First Nation

Dated: _____, 20__

SCHEDULE IX
(Subsection 38(1))

**NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF
TAXABLE PROPERTY**

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____ . 20__ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars (\$_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Akisqnuq First Nation.

The public tender [auction] will take place on:

_____, 20__ at _____ o'clock at
_____ (location).

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars (\$____). The upset price is the lowest price for which the taxable property will be sold.
2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Akisqnuq First Nation as set out in this notice.
3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%),

any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Akisqnuq First Nation will, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Akisqnuq First Nation Property Taxation Law, 2008*.

Tax Administrator for the Akisqnuq First Nation

Dated: _____, 20__

SCHEDULE X
(Subsection 45(2))

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Akisqnuq First Nation Property Taxation Law, 2008*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

Tax Administrator for the Akisqnuq First Nation

Dated: _____, 20__

**KAMLOOPS INDIAN BAND
PROPERTY ASSESSMENT LAW, 2008**

[Effective December 23, 2008]

TABLE OF CONTENTS

Part I	Citation.....	76
Part II	Definitions and References	76
Part III	Administration	79
Part IV	Assessed Value.....	79
Part V	Request for Information and Inspections.....	81
Part VI	Assessment Roll and Assessment Notice.....	82
Part VII	Errors and Omissions in Assessment Roll	85
Part VIII	Reconsideration of Assessment.....	88
Part IX	Assessment Review Board.....	89
Part X	Appeal to Assessment Review Board	91
Part XI	General Provisions	98

SCHEDULES

- I Property Classes
- II Request for Information by Assessor
- III Notice of Assessment Inspection
- IV Declaration of Purpose for the Use of Assessment Information
- V Assessment Notice
- VI Request for Reconsideration of Assessment
- VII Notice of Appeal to Assessment Review Board
- VIII Notice of Withdrawal
- IX Notice of Hearing
- X Order to Attend/Produce Documents
- XI Certification of Assessment Roll by Assessor

WHEREAS:

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

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

C. The Council of the Kamloops Indian Band has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

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

PART I CITATION

Citation

1. This Law may be cited as the *Kamloops Indian Band Property Assessment Law, 2008*.

PART II DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

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

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

“assessed value” means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

“assessment” means a valuation and classification of an interest in land;

“Assessment Notice” means a notice containing the information set out in Schedule V;

“Assessment Review Board” means a board established by Council in accordance with Part IX;

“assessment roll” means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll and an assessment roll referenced in subsection 10(3);

“assessor” means a person appointed by Council under subsection 3(1);

“chair” means the chair of the Assessment Review Board;

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

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

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

“First Nation” means the Kamloops Indian Band, being a band named in the schedule to the *Act*;

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

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

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

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

“manufactured home” means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

“Notice of Appeal” means a notice containing the information set out in Schedule VII;

“Notice of Assessment Inspection” means a notice containing the information set out in Schedule III;

“Notice of Hearing” means a notice containing the information set out in Schedule IX;

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

“Order to Attend/Provide Documents” means an order containing the information set out in Schedule X;

“party”, in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

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

“property class” means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

“Province” means the province of British Columbia;

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

“resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;

“revised assessment roll” means an assessment roll amended in accordance with section 12 of this Law;

“secretary” means the secretary of the Assessment Review Board appointed under section 25;

“supplementary assessment roll” means an assessment roll under section 19;

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

“Taxation Law” means the *Kamloops Indian Band Property Taxation Law, 2008*;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation; and

“taxes” includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III ADMINISTRATION

Assessor

3.(1) Council must, by resolution, appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An appointment under subsection (1) is on the terms and conditions set out in the resolution.

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

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the *Act* that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the *Act*.

Application of Law

5. This Law applies to all interests in land.

PART IV ASSESSED VALUE

Assessment and Valuation

6.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph 3(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

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

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

- (a) present use;
- (b) location;
- (c) original cost;
- (d) replacement cost;
- (e) revenue or rental value;
- (f) selling price of the interest in land and comparable interests in land;
- (g) economic and functional obsolescence; and
- (h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The property classes established under subsection (10) are set out in Schedule I to this Law, and the classification criteria for each property class shall be determined using the corresponding provincial classification rules.

(12) As an exception to subsection (11), Class 7 (forest land) must include only lands respecting which a licence or permit to cut timber has been issued under the *Indian Act*.

(13) The assessor must assess interests in land according to the property classes established under this Law.

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

(15) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(16) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(17) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(18) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

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

Exemption from Assessment

7.(1) Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

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

Inspections

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

- (3) Personal delivery of a Notice of Assessment Inspection is made
 - (a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and
 - (b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.
- (4) A Notice of Assessment Inspection is considered to have been delivered
 - (a) if delivered personally, at the time personal delivery is made;
 - (b) if sent by mail, five (5) days after the day on which the notice is postmarked;
 - (c) if sent by fax, at the time indicated on the confirmation of transmission; and
 - (d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.
- (5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.
- (6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.
- (7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.
- (8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

10.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

- (a) the name and last known address of the holder of the interest in land;

- (b) a short description of the interest in land;
- (c) the classification of the interest in land;
- (d) the assessed value by classification of the interest in land;
- (e) the total assessed value of the interest in land;
- (f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and
- (g) any other information the assessor considers necessary or desirable.

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 57 is and continues to be an assessment roll under this Law and shall be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

Certification by Assessor

11. On completion of an assessment roll and on or before December 31 in that year, the assessor must

- (a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified assessment roll to Council.

Assessor to Prepare and Certify Revised Assessment Roll

12.(1) No later than March 31 after the certification of the assessment roll under section 11, the assessor must

- (a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;
- (b) date and initial amendments made to the assessment roll under this section; and
- (c) prepare a revised assessment roll.

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

- (a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

Validity of Assessment Roll

13. An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

- (a) valid and binding on all parties concerned, despite
 - (i) any omission, defect or error committed in, or with respect to, the assessment roll,
 - (ii) any defect, error or misstatement in any notice required, or
 - (iii) any omission to mail any notice required; and
- (b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

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

(2) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll

- (a) to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or
- (b) to harass an individual.

(3) The assessor [tax administrator] may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

- (a) specifying the purpose for which the information is to be used; and
- (b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the tax administrators' opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

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

Assessment Notice

17.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice will be deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) The assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars (\$6), the information contained in the current Assessment Notice sent by the assessor.

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

18.(1) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2).

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

(i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or

(ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

(i) are substantially damaged or destroyed after October 31 and before the following January 1, and

(ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment

roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

- (a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or
- (b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

- (c) a holder’s failure to disclose,
- (d) a holder’s concealment of particulars relating to assessable property,
- (e) a person’s failure to respond to a request for information under subsection 8(1), or
- (f) a person’s making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

- (a) deliver a certified copy of the supplementary assessment roll to the Council;
- (b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and
- (c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

- (a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;
- (b) be made in writing and include the information set out in Schedule VI; and
- (c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

- (a) advise the person who requested the reconsideration that the assessor confirms the assessment; or
- (b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

- (a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21.(1) Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 18(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province

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

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

22.(1) The First Nation must remunerate

(a) a member of the Assessment Review Board [and a replacement member appointed to act], other than the chair, for his or her services at a rate of three hundred fifty dollars (\$350) per day, and

(b) the chair for his or her services at a rate of four hundred fifty dollars (\$450) per day,

for time spent on activities related to the Assessment Review Board.

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

Conflicts of Interest

23.(1) A person must not serve as a member of the Assessment Review Board if the person

- (a) has a personal or financial interest in the assessable property that is the subject of an appeal;
- (b) is the Chief of the First Nation or a member of Council;
- (c) is an employee of the First Nation; or
- (d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

- (2) The chair must
 - (a) supervise and direct the work of the Assessment Review Board;
 - (b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;
 - (c) determine procedures to be followed at hearings consistent with this Law;
 - (d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and
 - (e) preside at hearings of the Assessment Review Board.

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

Appointment of Secretary

25.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

- (2) The secretary of the Assessment Review Board must
 - (a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and
 - (b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

26.(1) Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

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

Duty of Member

27. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

28. The Assessment Review Board

- (a) must consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and
- (b) must hear and determine appeals made under this Part.

Notice of Appeal

29.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

- (a) a completed Notice of Appeal,
- (b) a copy of the Assessment Notice, and
- (c) an administration fee of thirty dollars (\$30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is: Assessor - Thompson Cariboo Region, 805 Renfrew Avenue, Kamloops, B.C. V2B 3X3.

(3) The grounds for an appeal may be in respect of one or more of the following:

- (a) the assessed value of the property;

- (b) the assessment classification of the property;
- (c) the applicability of an exemption to the property;
- (d) any alleged error or omission in an assessment or Assessment Notice; and
- (e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

31.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

- (a) results in a decrease in the assessed value of the property;
- (b) does not change the classification of the property; and
- (c) does not result in the removal of an exemption.

Parties

32. The parties in a hearing, except as provided in subsection 31(3), are

- (a) the complainant;
- (b) the holder of the assessable property, if not the complainant;
- (c) the assessor; and
- (d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

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

Timing for Hearing

34. Subject to section 47, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

Daily Schedule

35.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

36.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

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

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

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

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

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

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

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

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

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held in camera.

Maintaining Order at Hearings

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

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

38.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

- (a) the appeal is not within the jurisdiction of the Assessment Review Board;
- (b) the appeal was not filed within the applicable time limit; or
- (c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

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

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

39.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there shall not be less than three (3) members present at any time.

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

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

42. Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

Orders to Attend/Provide Documents

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

- (a) attend a hearing to give evidence, or
- (b) produce a document or other thing in the person’s possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Provide Documents and serving it on the person at least two (2) days before the hearing.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar (\$20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

- (4) Where a party makes a request under subsection (3),
 - (a) the chair must sign and issue an Order to Attend/Provide Documents and the party must serve it on the witness at least two (2) days before the hearing; and
 - (b) a party requesting the attendance of a witness must pay a twenty dollar (\$20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

- 44.** The Assessment Review Board may
- (a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and
 - (b) at any time during a hearing, adjourn the hearing.

Costs

45. The Assessment Review Board may make orders

- (a) requiring a party to pay all or part of the costs of another party in respect of the appeal,
- (b) requiring a party to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

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

Reference on Question of Law

46.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

- (a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and
- (b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

47.(1) If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

- (a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;
- (b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or
- (c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

48.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

49.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and upon payment of a fee of thirty dollars (\$30).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document must be considered to have been delivered

(a) if delivered personally, at the time that personal delivery is made;

(b) if sent by registered mail, on the fifth day after it is mailed;

(c) if sent by fax, at the time indicated on the confirmation of transmission; or

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day must be considered to have been delivered at 09:00 on the next business day.

Appeals

51.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction, on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

PART XI GENERAL PROVISIONS

Disclosure of Information

52.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

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

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

Disclosure for Research Purposes

53. Notwithstanding section 52, Council may disclose information and records to a third party for research purposes, including statistical research, provided

- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
- (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

54. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under this Law be affected by

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

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

Notices

55.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient’s ordinary mailing address or the address for the recipient shown on the assessment roll;
- (b) where the recipient’s address is unknown, by posting a copy of the notice in a conspicuous place on the recipient’s property; or
- (c) by personal delivery or courier to the recipient or to the recipient’s ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law

- (a) a notice given by mail is deemed received on the fifth day after it is posted;
- (b) a notice posted on property is deemed received on the second day after it is posted; and
- (c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

56.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

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

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

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

Repeal

57. The *Kamloops Indian Band Property Assessment By-law No. 2005-04*, as amended, is hereby repealed in its entirety.

Force and Effect

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [18th] day of [November], 2008 at Kamloops in the Province of British Columbia.

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

Chief Shane Gottfriedson

[Evelyn Camille]

Councillor Evelyn Camille

[Kevin Jules]

Councillor Kevin Jules

[Connie Leonard]

Councillor Connie Leonard

[Dave Manuel]

Councillor Dave Manuel

[Vicki Manuel]

Councillor Vicki Manuel

[Harry Paul Jr.]

Councillor Harry Paul Jr.

[Fred Seymour]

Councillor Fred Seymour

SCHEDULE I
PROPERTY CLASSES

Class 1 - Residential

Class 2 - Utilities

Class 4 - Major Industry

Class 5 - Light Industry

Class 6 - Business and Other

Class 7 - Forest Land

Class 8 - Recreational Property/Non-Profit Organization

Class 9 - Farm

SCHEDULE II

(Subsection 8(1))

**REQUEST FOR INFORMATION BY ASSESSOR
FOR THE KAMLOOPS INDIAN BAND**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section ___ of the *Kamloops Indian Band Property Assessment Law, 2008*, I request that you provide to me, in writing, no later than _____ **(Note: must be a date that is at least fourteen (14) days from the date of delivery of the request)**, the following information relating to the above-noted interest in land:

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

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

Assessor for the Kamloops Indian Band

Dated: _____, 20__.

SCHEDULE III

(Subsection 9(2))

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

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

DATE OF REQUEST: _____

TAKE NOTICE that, pursuant to section ____ of the *Kamloops Indian Band Property Assessment Law, 2008*, the assessor for the Kamloops Indian Band proposes to conduct an inspection of the above-referenced assessable property on _____, 20__ at _____ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

Assessor for the Kamloops Indian Band

Dated: _____, 20__.

SCHEDULE IV
(Subsection 14(3))

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

I, _____ [name], of _____ [address],
_____ [city], _____ [province], _____ [postal
code], declare and certify that I will not use the assessment roll or information
contained in the assessment roll to obtain names, addresses or telephone numbers
for solicitation purposes, whether the solicitations are made by telephone, mail or
any other means or to harass an individual.

I further declare and certify that any assessment information I receive will be used
for the following purpose(s):

- (1) a complaint or appeal under the *Kamloops Indian Band Property Assessment Law, 2008*;
- (2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or
- (3) other: _____

Signed: _____
(please print name)

Dated: _____, 20__.

SCHEDULE V
(Subsection 17(1))

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Kamloops Indian Band and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [*Name(s) & addresses*]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Kamloops Indian Band Property Assessment Law, 2008*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form specified in the *Kamloops Indian Band Property Assessment Law, 2008*.

Tax Administrator for the Kamloops Indian Band

Dated: _____, 20__

SCHEDULE VI
(Subsection 20(3))

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Kamloops Indian Band

[address]

PURSUANT to the provisions of the *Kamloops Indian Band Property Assessment Law, 2008*, I hereby request a reconsideration of the assessment of the following interest in land:

(description of the interest in land as described in the Assessment Notice)

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

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

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

Address and telephone number at which applicant can be contacted:

Name of Applicant (please print)

Signature of Applicant

Dated: _____, 20__

SCHEDULE VII
(Subsection 29(1))

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Kamloops Indian Band
[address]

PURSUANT to the provisions of the *Kamloops Indian Band Property Assessment Law, 2008*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

(description of the assessable property, including assessment roll number, as described in the Assessment Notice)

The grounds for the appeal are:

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

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

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

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

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

Name of Complainant (please print)

Signature of Complainant
(or representative)

Dated: _____, 20__

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VIII

(Subsection 48(1))

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Kamloops Indian Band

[address]

PURSUANT to the provisions of the *Kamloops Indian Band Property Assessment Law, 2008*, I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

Name of Complainant (please print)

Signature of Complainant
(or representative)

Dated: _____, 20__

SCHEDULE IX

(Subsection 31(2))

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 20__

Time: _____ (a.m./p.m.)

Location: [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

Chair, Assessment Review Board

Dated: _____, 20__

SCHEDULE X
(Subsection 43(1))

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Kamloops Indian Band in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

- 1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20__

Time: _____ (a.m./p.m.)

Location: _____

to give evidence concerning the assessment and to bring with you the following documents:

and any other documents in your possession that may relate to this assessment.

A twenty dollar (\$20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

- 2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [address] on or before _____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

Chair, Assessment Review Board

Dated: _____, 20__

SCHEDULE XI

(Section 11 and subsection 12(2))

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

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

I, _____, being the assessor for the Kamloops Indian Band, hereby certify that this is the Kamloops Indian Band [revised/supplementary] assessment roll for the year 20__ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Kamloops Indian Band Property Assessment Law, 2008*.

(Signature of Assessor)

Dated _____, 20__ at _____ (City), _____ (Province).

**KAMLOOPS INDIAN BAND
PROPERTY TAXATION LAW, 2008**

[Effective December 23, 2008]

TABLE OF CONTENTS

Part I	Citation.....	113
Part II	Definitions and References	113
Part III	Administration	116
Part IV	Liability for Taxation	116
Part V	Exemptions from Taxation.....	117
Part VI	Grants and Tax Abatement.....	118
Part VII	Levy of Tax	119
Part VIII	Tax Roll and Tax Notice	120
Part IX	Periodic Payments.....	122
Part X	Payment Receipts and Tax Certificates	122
Part XI	Penalties and Interest	122
Part XII	Revenues and Expenditures	123
Part XIII	Collection and Enforcement	124
Part XIV	Seizure and Sale of Personal Property	126
Part XV	Seizure and Assignment of Taxable Property	127
Part XVI	Discontinuance of Services.....	130
Part XVII	General Provisions	131

SCHEDULES

I	Request for Information by Tax Administrator
II	Tax Notice
III	Costs Payable by Debtor Arising from Seizure and Sale of Personal Property
IV	Tax Certificate
V	Tax Arrears Certificate
VI	Notice of Seizure and Sale of Personal Property
VII	Notice of Sale of Seized Personal Property
VIII	Notice of Seizure and Assignment of Taxable Property
IX	Notice of Sale of a Right to Assignment of Taxable Property
X	Notice of Discontinuance of Services

WHEREAS:

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

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

C. The Council of the Kamloops Indian Band has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the Kamloops Indian Band, at a duly convened meeting, enacts as follows:

**PART I
CITATION**

Citation

1. This Law may be cited as the *Kamloops Indian Band Property Taxation Law, 2008*.

**PART II
DEFINITIONS AND REFERENCES**

Definitions and References

2.(1) In this Law:

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

“assessed value” has the meaning given to that term in the Assessment Law;

“Assessment Law” means the *Kamloops Indian Band Property Assessment Law, 2008*;

“Assessment Review Board” means the assessment review board established under the Assessment Law;

“assessment roll” has the meaning given to that term in the Assessment Law;

“assessor” means a person appointed to that position under the Assessment Law;

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

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

“debtor” means a person liable for unpaid taxes imposed under this Law;

“expenditure law” means an expenditure law enacted under paragraph 5(1)(b) of the *Act*;

“First Nation” means the Kamloops Indian Band, being a band named in the schedule to the *Act*;

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

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

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

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

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

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

“locatee” means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

“manufactured home” has the meaning given to that term in the Assessment Law;

“Notice of Discontinuance of Services” means a notice containing the information set out in Schedule X;

“Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;

“Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VII;

“Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII;

“Notice of Seizure and Sale” means a notice containing the information set out in Schedule VI;

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

“property class” has the meaning given to that term in the Assessment Law;

“Province” means the province of British Columbia;

“registry” means any land registry in which interests in land are registered;

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

“resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;

“tax administrator” means a person appointed by Council under section 3(1) to administer this Law;

“Tax Arrears Certificate” means a certificate containing the information set out in Schedule V;

“Tax Certificate” means a certificate containing the information set out in Schedule IV;

“Tax Notice” means a notice containing the information set out in Schedule II;

“tax roll” means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

“taxable property” means an interest in land that is subject to taxation under this Law;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;

“taxes” include

(b) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(c) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

“taxpayer” means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1(1)), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3.(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the *Act* that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the *Act*.

PART IV LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax Liability

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Where a person alleges that he or she is not liable to pay taxes imposed under this Law, the person may seek a remedy from the Assessment Review Board, Council, or the Commission, or initiate proceedings in a court of competent jurisdiction.

(5) Taxes are due and payable under this Law notwithstanding a proceeding under subsection (4).

(6) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

7.(1) Where

(a) the Assessment Review Board, Council, the Commission or a court of competent jurisdiction determines that a person is not liable for taxes under this Law, or

(b) it is determined under this Law that a person was taxed in excess of the proper amount,

the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on April 1, July 1, October 1 and January 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V

EXEMPTIONS FROM TAXATION

Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

- (a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;
- (b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;
- (c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;
- (d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;
- (e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;
- (f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;
- (g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and
- (h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

PART VI

GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

9. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

10.(1) Council may provide for a grant to a holder, equivalent to or less than the taxes payable on a property, where

- (a) the holder of the property is a charitable, philanthropic or other not-for-profit corporation; and

(b) Council considers that the property is used for a purpose that is directly related to the purposes of the corporation.

(2) Council may provide for a grant to holders who would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(3) A grant under subsection (2) must be in an amount equal to the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(4) Council may, in an expenditure law, provide for a grant to holders of residential property

- (a) age sixty-five (65) or older;
- (b) with physical or mental disabilities; or
- (c) with financial need;

(5) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII LEVY OF TAX

Tax Levy

11.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars (\$1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land, provided that the minimum tax must not exceed three hundred fifty dollars (\$350) for residential and all other classes one hundred dollars (\$100).

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

12.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

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

(3) Payment of taxes made by cheque or money order must be made payable to the Kamloops Indian Band.

PART VIII

TAX ROLL AND TAX NOTICE

Tax Roll

13.(1) On or before February 20 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

- (a) a description of the property as it appears on the assessment roll;
- (b) the name and address of the holder entered on the assessment roll with respect to the property;
- (c) the name and address of every person entered on the assessment roll with respect to the property;
- (d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;
- (e) the amount of taxes levied on the property in the current taxation year under this Law; and
- (f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

- (a) the amount of taxes levied on the property in the current taxation year under this Law; and
- (b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

14.(1) On or before July 2 in each taxation year, the tax administrator must mail a Tax Notice to

- (a) each holder of taxable property under this Law, and
- (b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

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

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

(6) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under Part IX.

Amendments to Tax Roll and Tax Notices

15.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

16.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

17.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX**PERIODIC PAYMENTS****Taxes as Percentage of Rental Payment**

18.(1) Where the First Nation has entered an agreement with the Crown or with any person entitled to receive rents, for the collection of tax under this Part, the receipt by the Crown or such person of payment on account of tax will be a discharge of the liability for tax to the extent of the payment.

(2) Where taxes are due and payable in conjunction with payment of rent under this Part, the proportionate payment is due and payable on the date that the rent is due and payable.

PART X**PAYMENT RECEIPTS AND TAX CERTIFICATES****Receipts for Payments**

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

Tax Certificate

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

(2) The fee for a Tax Certificate is thirty five dollars (\$35) for each tax roll folio searched.

PART XI**PENALTIES AND INTEREST****Penalty**

21. If all or part of the taxes remain unpaid after August 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid

will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

22. If all or any portion of taxes remains unpaid after September 2 of the year levied, the unpaid portion accrues interest at a rate equivalent to the average lending rate of the Bank of Canada in effect on the first day of each month plus two percent (2%).

Application of Payments

23. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XII

REVENUES AND EXPENDITURES

Revenues and Expenditures

24.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including for clarity interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

25.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, money in a reserve fund must be deposited in a separate account and the money and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) For capital purpose reserve funds, Council may

(a) under an expenditure law, transfer moneys in a reserve fund to another reserve fund or account only where all projects for which the reserve fund was established have been completed; and

(b) by resolution, borrow money from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set

from time to time by the principal banker to the First Nation, no later than the time when the money is needed for the purposes of that reserve fund.

(4) For non-capital purpose reserve funds, transfers or borrowing of reserve funds must be authorized by Council in an expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

- (a) securities of Canada or of a province;
- (b) securities guaranteed for principal and interest by Canada or by a province;
- (c) securities of a municipal finance authority or the First Nations Finance Authority;
- (d) investments guaranteed by a bank, trust company or credit union; or
- (e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XIII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

26.(1) The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIV, XV and XVI, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIV, XV and XVI and subject to

subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIV, XV and XVI.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

- (4) A document is considered to have been delivered
 - (a) if delivered personally, on the day that personal delivery is made; and
 - (b) if sent by registered mail, on the fifth day after it is mailed.
- (5) Copies of notices must be delivered
 - (a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and
 - (b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIV

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

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

Notice of Sale of Seized Personal Property

32.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

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

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

36.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

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

Upset Price

37.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

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

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

39. The tax administrator must, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 41(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

- (ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;
- (c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and
- (d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

- (2) On redemption of the taxable property under subsection (1),
 - (a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and
 - (b) the tax administrator must notify the Minister of Indian and Northern Affairs in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 38(3).

Assignment of Taxable Property

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

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

- (3) An assignment under subsection 41(4) operates
 - (a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and
 - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment

is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon registration under subsection 41(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

- (a) first, to the First Nation, and
- (b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

44.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XVI

DISCONTINUANCE OF SERVICES

Discontinuance of Services

45.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

- (a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and
- (b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

- (3) The First Nation must not discontinue

- (a) fire protection or police services to the taxable property of a debtor;
- (b) water or garbage collection services to taxable property that is a residential dwelling; or
- (c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVII

GENERAL PROVISIONS

Disclosure of Information

46.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

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

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

Disclosure for Research Purposes

47. Notwithstanding section 46, Council may disclose information and records to a third party for research purposes, including statistical research, provided

- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
- (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

48. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

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

(2) If a person fails to start an action or proceeding within the time limit described in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

50.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

- (a) a notice given by mail is deemed received on the fifth day after it is posted;
- (b) a notice posted on property is deemed received on the second day after it is posted; and
- (c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

51.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

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

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

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

Repeal

52. The *Kamloops Indian Band Property Taxation By-law No. 2005-05*, as amended, is hereby repealed in its entirety.

Force and Effect

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [18th] day of [November], 2008 at Kamloops in the Province of British Columbia.

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

Chief Shane Gottfriedson

[Evelyn Camille]

Councillor Evelyn Camille

[Kevin Jules]

Councillor Kevin Jules

[Connie Leonard]

Councillor Connie Leonard

[Dave Manuel]

Councillor Dave Manuel

[Vicki Manuel]

Councillor Vicki Manuel

[Harry Paul Jr.]

Councillor Harry Paul Jr.

[Fred Seymour]

Councillor Fred Seymour

SCHEDULE I

(Subsection 17(1))

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE KAMLOOPS INDIAN BAND**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section ____ of the *Kamloops Indian Band Property Taxation Law, 2008*, I request that you provide to me, in writing, no later than _____ (**Note: must be a date that is at least fourteen (14) days from the date of request**), the following information relating to the above-noted interest in land:

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

Tax Administrator for the Kamloops Indian Band

Dated: _____, 20__.

SCHEDULE II
(Subsection 14(1))
TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *Kamloops Indian Band Property Taxation Law, 2008*, taxes in the amount of _____ dollars (\$____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Kamloops Indian Band, located at 200 – 355 Yellowhead Highway, Kamloops, B.C. V2H 1H1 during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *Kamloops Indian Band Property Taxation Law, 2008*.

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

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

(Note to First Nation: Other taxes owing under other property taxation laws may be included in this notice.)

Tax Administrator for the Kamloops Indian Band

Dated: _____, 20____

SCHEDULE III

(Subsection 30(3))

**COSTS PAYABLE BY DEBTOR ARISING FROM
SEIZURE AND SALE OF PERSONAL PROPERTY**

For costs arising from the seizure and sale of personal property:

1. For preparation of a notice \$35.00
2. For service of notice on each person or place \$35.00
3. For advertising in newspaper \$40.00 per hour
4. For time spent in conducting a seizure and sale of personal property \$40.00 per hour
5. Actual cost of seizure and storage will be charged based on receipts.

SCHEDULE IV

(Subsection 20(1))

TAX CERTIFICATE

In respect of the interest in land described as: _____
and pursuant to the *Kamloops Indian Band Property Taxation Law, 2008*, I hereby
certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land
have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____
dollars (\$_____) are due and owing on the above-referenced interest in land as
of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

Tax Administrator for the Kamloops Indian Band

Dated: _____, 20__

SCHEDULE V
(Subsection 27(1))

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Kamloops Indian Band Property Taxation Law, 2008*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

- Taxes: \$ _____
- Penalties: \$ _____
- Interest: \$ _____
- Total unpaid tax debt: \$ _____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____, no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before _____, a further penalty of _____ dollars (\$ _____) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of _____ percent (___ %) per annum, compounded [*monthly/yearly*].

Payments must be made at the offices of the Kamloops Indian Band, located at 200 – 355 Yellowhead Highway, Kamloops, B.C. V2H 1H1 during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

Tax Administrator for the Kamloops Indian Band

Dated: _____, 20__

SCHEDULE VI
(Subsection 31(1))

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section ____ of the *Kamloops Indian Band Property Taxation Law, 2008*, seizing the personal property described as follows:

(insert general description of the personal property to be seized.)

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

Tax Administrator for the Kamloops Indian Band

Dated: _____, 20__

SCHEDULE VII

(Subsection 32(1))

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Kamloops Indian Band will take place on _____, 20__ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to section ___ of the *Kamloops Indian Band Property Taxation Law, 2008*, will be sold at the public auction:

(general description of the goods)

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

Tax Administrator for the Kamloops Indian Band

Dated: _____, 20__

SCHEDULE VIII

(Subsection 36(2))

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the “taxable property”)

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars (\$ _____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section ___ of the *Kamloops Indian Band Property Taxation Law, 2008*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender or auction, including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Kamloops Indian Band, a copy of which may be obtained from the tax administrator.
2. The tax administrator will
 - (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and
 - (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.
3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.
4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.
6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.
8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.
9. Council of the Kamloops Indian Band will, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.
10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.
11. An assignment of the taxable property operates
 - (a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and
 - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the

debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Kamloops Indian Band Property Taxation Law, 2008*.

Tax Administrator for the Kamloops Indian Band

Dated: _____, 20__

SCHEDULE IX

(Subsection 38(1))

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the “taxable property”)

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20__.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars (\$_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Kamloops Indian Band.

The public tender [auction] will take place on:
_____, 20__ at _____ o’clock at
_____ (location).

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars (\$____). The upset price is the lowest price for which the taxable property will be sold.
2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Kamloops Indian Band as set out in this notice.
3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the “redemption period”). Where

the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Kamloops Indian Band will, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Kamloops Indian Band Property Taxation Law, 2008*.

Tax Administrator for the Kamloops Indian Band

Dated: _____, 20__

SCHEDULE X
(Subsection 45(2))

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Kamloops Indian Band Property Taxation Law, 2008*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

(list services to be discontinued)

Tax Administrator for the Kamloops Indian Band

Dated: _____, 20__

**MATSQUI FIRST NATION
ANNUAL EXPENDITURE LAW, 2008**

[Effective October 11, 2008]

WHEREAS:

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

B. The Council of the Matsqui First Nation has enacted the *Matsqui First Nation Property Assessment By-law Amendment 1-1995* dated December 11, 1995 and the *Matsqui First Nation Property Taxation By-law Amendment 1-1995* dated December 11, 1995, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Matsqui First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Matsqui First Nation Annual Expenditure Law, 2008*.

2. In this Law:

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

“annual budget” means the budget, attached as Schedule I to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Matsqui First Nation Property Assessment By-law Amendment 1-1995* dated December 11, 1995;

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

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

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by a First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Matsqui First Nation Property Taxation By-law Amendment 1-1995* dated December 11, 1995.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2008 and ending March 31, 2009 is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

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

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

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The schedule attached to this Law form part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of October, 2008, at Matsqui, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

[Alice McKay]

Chief

[Brenda Morgan]

Councillor

SCHEDULE I
ANNUAL BUDGET

REVENUES

Local revenues for current fiscal year	\$331,158.36
Surplus local revenues carried over from previous fiscal years	\$
Deficit local revenues carried over from previous fiscal years	\$
Reserve fund revenues	\$
TOTAL REVENUES	\$

EXPENDITURES

1. General Government Expenditures	\$ 26118.36
a. Tax Administration	\$12,618.36
b. General Administrative	5,000.00
c. Tax Appeals	1,000.00
d. Legislative	7,500.00
2. Protection Services	\$ 0.00
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	\$ 0.00
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	\$ 0.00
a. Recreation	
b. Culture	
c. Other Recreation and Culture	
5. Community Development	\$ 0.00
a. Education	

b.	Housing		
c.	Planning and Zoning		
d.	Community Planning		
e.	Economic Development Program		
f.	Heritage Protection		
g.	Agricultural Development		
h.	Urban Renewal		
i.	Beautification		
j.	Land Rehabilitation		
k.	Tourism Development		
l.	Tourism Information		
m.	Other Regional Planning and Development		
6.	Environment Health Services	\$	0.00
a.	Water Purification and Supply		
b.	Sewage Collection and Disposal		
c.	Garbage Waste Collection and Disposal		
d.	Other Environmental Services		
7.	Fiscal Services	\$	0.00
a.	Interest Payments to the First Nations Finance Authority		
b.	Debt Payments to the First Nations Finance Authority		
c.	Other Payments to the First Nations Finance Authority		
d.	Other Interest Payments		
e.	Other Debt Charges		
f.	Other Fiscal Services		
g.	Debenture Payments		
8.	Other Services		
a.	Municipal Service Agreements	\$	122,478
(i)	Abbotsford	\$46,478	
(ii)	Langley	\$76,000	
b.	Social Programs and Assistance		
c.	Agriculture		

d. Tourism		
e. Trade and Industry		
f. Other Service		
9. Taxes Collected for Other Governments		\$ 7,250
a. BC Assessment	\$ 7,250	
10. Grants:		\$ 172,000
a. Home owner grant equivalents:	\$172,000	
b. Other grants:		
11. Contingency Amounts:		\$ 3,312
12. Payments into reserve funds		
TOTAL EXPENDITURES		\$331,158.36
BALANCE		\$0

**MATSQUI FIRST NATION
ANNUAL RATES LAW, 2008**

[Effective October 11, 2008]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Matsqui First Nation has enacted the *Matsqui First Nation Property Assessment By-law Amendment 1-1995* dated December 11, 1995 and the *Matsqui First Nation Property Taxation By-law Amendment 1-1995* dated December 11, 1995, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Matsqui First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Matsqui First Nation Annual Rates Law, 2008*.
2. In this Law:

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

“Assessment Law” means the *Matsqui First Nation Property Assessment By-law Amendment 1-1995* dated December 11, 1995;

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

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Matsqui First Nation Property Taxation By-law Amendment 1-1995* dated December 11, 1995.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2008 shall be determined by imposing the rates set out in the Schedule for each property class

established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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

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

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

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 10 day of October, 2008, at Matsqui, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

[Alice McKay]

Chief

[Brenda Morgan]

Councillor

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	7.24500
Class 2 – Utilities	57.96000
Class 4 - Major Industry	00.00000
Class 5 - Light Industry	23.32890
Class 6 - Business and Other	00.00000
Class 7 - Forest Land	00.00000
Class 8 - Recreational Property/Non-Profit Organization	00.00000
Class 9 - Farm	00.00000
Class 10 - CPR Railway Land and Track	36.591470

**NESKONLITH FIRST NATION
ANNUAL EXPENDITURE LAW, 2008**

[Effective November 8, 2008]

WHEREAS:

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

B. The Council of the Neskonlith First Nation has enacted the *Neskonlith First Nation Property Assessment By-law* dated September 30, 1992 and the *Neskonlith First Nation Property Taxation By-law* dated September 30, 1992, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

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

1. This Law may be cited as the *Neskonlith First Nation Annual Expenditure Law, 2008*.

2. In this Law:

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

“annual budget” means the budget, attached as Schedule I to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Neskonlith First Nation Property Assessment By-law* dated September 30, 1992;

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

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

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by a First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Neskonlith First Nation Property Taxation By-law* dated September 30, 1992.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2008 and ending March 31, 2009 is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

6. Expenditures of local revenues must be made only in accordance with the annual budget.

7. Notwithstanding section 6 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

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

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

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. The schedule attached to this Law form part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 3rd day of November, 2008, at Chase, in the Province of British Columbia.

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

[Judy Wilson]

Chief

[Gary Wiens]

Councillor

[Tammy Thomas]

Councillor

[Leona Lampreau]

Councillor

SCHEDULE I
ANNUAL BUDGET

REVENUES

Local revenues for current fiscal year	\$59,431
Surplus local revenues carried over from previous fiscal years	
Deficit local revenues carried over from previous fiscal years	
Reserve fund revenues	
TOTAL REVENUES	\$59,431

EXPENDITURES

1. General Government Expenditures	\$53,488
a. Tax Administration	\$29,000
b. General Administrative	6,488
c. Tax Appeals	5,000
d. Legal	13,000
2. Protection Services	\$
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	\$
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	\$
a. Recreation	
b. Culture	
c. Other Recreation and Culture	
5. Community Development	\$
a. Education	

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

9. Taxes Collected for Other Governments		\$0,000
a. BC Assessment	\$0,000	
10. Grants:		
a. Home owner grant equivalents:		
b. Other grants:		
11. Contingency Amounts:		\$5,943
12. Payments into reserve funds		
TOTAL EXPENDITURES		\$59,431
BALANCE		\$ -

**NESKONLITH FIRST NATION
ANNUAL RATES LAW, 2008**

[Effective November 8, 2008]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Neskonlith First Nation has enacted the *Neskonlith First Nation Property Assessment By-law* dated September 30, 1992 and the *Neskonlith First Nation Property Taxation By-law* dated September 30, 1992, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Neskonlith First Nation Annual Rates Law, 2008*.

2. In this Law:

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

“Assessment Law” means the *Neskonlith First Nation Property Assessment By-law* dated September 30, 1992;

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

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Neskonlith First Nation Property Taxation By-law* dated September 30, 1992.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2008 shall be determined by imposing the rates set out in the Schedule for each property class

established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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

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

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

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 3rd day of November, 2008, at Chase, in the Province of British Columbia.

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

[Judy Wilson]

Chief

[Gary Wiens]

Councillor

[Tammy Thomas]

Councillor

[Leona Lampreau]

Councillor

SCHEDULE**TAX RATES**

PROPERTY CLASS	Tax Rate per \$1,000 Assessed Value IR#1 / IR#2	Tax Rate per \$1,000 Assessed Value IR#3
Class 1 - Residential	7.8614	7.8354
Class 2 - Utilities	61.3715	50.1277
Class 4 - Major Industry	20.7804	61.4526
Class 5 - Light Industry	0.0000	25.2552
Class 6 - Business and Other	22.8337	24.4879
Class 7 - Forest Land	0.0000	0.0000
Class 8 - Recreational Property/ Non-Profit Organization	15.5738	7.5107
Class 9 - Farm	18.7738	18.7599
Class 10 - Railway (Regulated)	19.5639	30.5246

**SHUSWAP INDIAN BAND
PROPERTY ASSESSMENT LAW, 2008**

[Effective September 18, 2008]

TABLE OF CONTENTS

PART I	Citation	164
PART II	Definitions and References	164
PART III	Administration	167
PART IV	Assessed Value.....	167
PART V	Requests for Information and Inspections	169
PART VI	Assessment Roll and Assessment Notice	170
PART VII	Errors and Omissions in Assessment Roll.....	173
PART VIII	Reconsideration of Assessment	176
PART IX	Assessment Review Board	177
PART X	Appeal to Assessment Review Board.....	179
PART XI	General Provisions.....	186

SCHEDULES

- I Property Classes
- II Request for Information by Assessor
- III Notice of Assessment Inspection
- IV Declaration of Purpose for the Use of Assessment Information
- V Assessment Notice
- VI Request for Reconsideration of Assessment
- VII Notice of Appeal to Assessment Review Board
- VIII Notice of Withdrawal
- IX Notice of Hearing
- X Order to Attend/Produce Documents
- XI Certification of Assessment Roll by Assessor

WHEREAS:

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

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

C. The Council of the Shuswap Indian Band has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the Shuswap Indian Band, at a duly convened meeting, enacts as follows:

PART I CITATION

Citation

1. This Law may be cited as the *Shuswap Indian Band Property Assessment Law, 2008*.

PART II DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

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

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

“assessed value” means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

“assessment” means a valuation and classification of an interest in land;

“Assessment Notice” means a notice containing the information set out in Schedule V;

“Assessment Review Board” means a board established by Council in accordance with Part IX;

“assessment roll” means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll and an assessment roll referenced in subsection 10(3);

“assessor” means a person appointed by Council under subsection 3(1);

“chair” means the chair of the Assessment Review Board;

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

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

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

“First Nation” means the Shuswap Indian Band, being a band named in the schedule to the Act;

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

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

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

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

“manufactured home” means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

“Notice of Appeal” means a notice containing the information set out in Schedule VII;

“Notice of Assessment Inspection” means a notice containing the information set out in Schedule III;

“Notice of Hearing” means a notice containing the information set out in Schedule IX;

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

“Order to Attend/Provide Documents” means an order containing the information set out in Schedule X;

“party”, in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

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

“property class” means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

“Province” means the province of British Columbia;

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

“resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;

“revised assessment roll” means an assessment roll amended in accordance with section 12 of this Law;

“secretary” means the secretary of the Assessment Review Board appointed under subsection 25(1);

“supplementary assessment roll” means an assessment roll under section 19;

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

“Taxation Law” means the *Shuswap Indian Band Property Taxation Law, 2008*;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation; and

“taxes” includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, reference to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 1(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III ADMINISTRATION

Assessor

3.(1) Council must, by resolution, appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An appointment under subsection (1) is on the terms and conditions set out in the resolution.

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

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

Application of Law

5. This Law applies to all interests in land.

PART IV ASSESSED VALUE

Assessment and Valuation

6.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

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

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that subsection for an

assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

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

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

- (a) present use;
- (b) location;
- (c) original cost;
- (d) replacement cost;
- (e) revenue or rental value;
- (f) selling price of the interest in land and comparable interests in land;
- (g) economic and functional obsolescence; and
- (h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The property classes established under subsection (10) are set out in Schedule I to this Law, and the classification criteria for each property class shall be determined using the corresponding provincial classification rules.

(12) As an exception to subsection (11), Class 7 (Forest land) must include only lands respecting which a licence or permit to cut timber has been issued under the *Indian Act*.

(13) The assessor must assess interests in land according to the property classes established under this Law.

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

(15) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(16) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(17) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(18) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

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

Exemption from Assessment

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

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

Inspections

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice

of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered

(a) if delivered personally, at the time personal delivery is made;

(b) if sent by mail, five (5) days after the day on which the notice is postmarked;

(c) if sent by fax, at the time indicated on the confirmation of transmission; and

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

10.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

- (a) the name and last known address of the holder of the interest in land;
- (b) a short description of the interest in land;
- (c) the classification of the interest in land;
- (d) the assessed value by classification of the interest in land;
- (e) the total assessed value of the interest in land;
- (f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and
- (g) any other information the assessor considers necessary or desirable

other than any actual income or expense information of a holder.

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 57 is and continues to be an assessment roll under this Law and shall be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

Certification by Assessor

11. On completion of an assessment roll and on or before December 31 in that year, the assessor must

- (a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified assessment roll to Council.

Assessor to Prepare and Certify Revised Assessment Roll

12.(1) No later than March 31 of the year following certification of the assessment roll under section 11, the assessor must

- (a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;
- (b) date and initial amendments made to the assessment roll under this subsection; and
- (c) prepare a revised assessment roll.

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

- (a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

Validity of Assessment Roll

13. An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

- (a) valid and binding on all parties concerned, despite
 - (i) any omission, defect or error committed in, or with respect to, the assessment roll,
 - (ii) any defect, error or misstatement in any notice required, or
 - (iii) any omission to mail any notice required; and
- (b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

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

(2) In addition to inspection under subsection (1), Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll

- (a) to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or
- (b) to harass an individual.

(4) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

- (a) specifying the purpose for which the information is to be used; and
- (b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected

to threaten the safety or mental or physical health of the holder or a member of the holder’s household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

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

Assessment Notice

17.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person’s address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice will be deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the tax administrator of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) The assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars (\$6), the information contained in the current Assessment Notice sent by the assessor.

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

18.(1) Before March 16 of the year following the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the

Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2).

(2) Before March 16 of the year following the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

- (a) holder of the interest in land; and
- (b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

- (a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in
 - (i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or
 - (ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;
- (b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;
- (c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and
- (d) improvements, other than a manufactured home, that
 - (i) are substantially damaged or destroyed after October 31 and before the following January 1, and
 - (ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

- (a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this subsection must not be prepared after December 31 of the year following certification of the assessment roll under section 11.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 8(1), or

(f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the year following certification of the assessment roll under section 11, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

- (a) amend the assessment roll as necessary to reflect the modified assessment;
- (b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and
- (c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21.(1) Council must, by resolution, establish an Assessment Review Board to

- (a) consider and determine all recommendations from the assessor under subsection 18(1); and
- (b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

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

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

22.(1) The First Nation must remunerate

- (a) a member of the Assessment Review Board and a replacement member appointed to act, other than the chair, for his or her services at a rate of two hundred and fifty dollars (\$250.00) per day, and
- (b) the chair for his or her services at a rate of three hundred dollars (\$300.00) per day,

for time spent on activities related to the Assessment Review Board.

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

Conflicts of Interest

23.(1) A person must not serve as a member of the Assessment Review Board if the person

- (a) has a personal or financial interest in the assessable property that is the subject of an appeal;
- (b) is the Chief of the First Nation or a member of Council;
- (c) is an employee of the First Nation; or
- (d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

- (2) The chair must
- (a) supervise and direct the work of the Assessment Review Board;
 - (b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;
 - (c) determine procedures to be followed at hearings consistent with this Law; administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and
 - (d) preside at hearings of the Assessment Review Board.

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

Appointment of Secretary

25.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

- (2) The secretary of the Assessment Review Board must
- (a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

- (b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

26. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

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

Duty of Member

27. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

28. The Assessment Review Board

- (a) must consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and
- (b) must hear and determine appeals made under this Part.

Notice of Appeal

29.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

- (a) a completed Notice of Appeal,
- (b) a copy of the Assessment Notice, and
- (c) an administration fee of thirty dollars (\$30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is BC Assessment, 117 Cranbrook Street North, Suite 200, Cranbrook, B.C. V1C 3P8.

(3) The grounds for an appeal may be in respect of one or more of the following:

- (a) the assessed value of the property;
- (b) the assessment classification of the property;
- (c) the applicability of an exemption to the property;
- (d) any alleged error or omission in an assessment or Assessment Notice; and
- (e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

31.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

- (a) results in a decrease in the assessed value of the property;
- (b) does not change the classification of the property; and
- (c) does not result in the removal of an exemption.

Parties

32. The parties in a hearing, except as provided in subsection 31(3), are

- (a) the complainant;
- (b) the holder of the assessable property, if not the complainant;
- (c) the assessor; and
- (d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

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

Timing for Hearing

34. Subject to section 47, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

Daily Schedule

35.(1) The chair must

- (a) create a daily schedule for the hearings of the Assessment Review Board; and
- (b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

36.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

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

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

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

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

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

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

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

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

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

Maintaining Order at Hearings

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

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

38.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

- (a) the appeal is not within the jurisdiction of the Assessment Review Board;
- (b) the appeal was not filed within the applicable time limit; or
- (c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

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

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

39.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there shall not be less than three (3) members present at any time.

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

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

42. Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

Orders to Attend/Provide Documents

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

- (a) attend a hearing to give evidence, or
- (b) produce a document or other thing in the person’s possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Provide Documents and serving it on the person at least two (2) days before the hearing.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar (\$20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

- (4) Where a party makes a request under subsection (3),
 - (a) the chair must sign and issue an Order to Attend/Provide Documents and the party must serve it on the witness at least two (2) days before the hearing; and
 - (b) a party requesting the attendance of a witness must pay a twenty dollar (\$20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

- 44.** The Assessment Review Board may
 - (a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

- (b) at any time during a hearing, adjourn the hearing.

Costs

45. The Assessment Review Board may make orders

- (a) requiring a party to pay all or part of the costs of another party in respect of the appeal,
- (b) requiring a party to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

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

Reference on Question of Law

46. At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

- (a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and
- (b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

47. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

- (a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;
- (b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or
- (c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

48.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

49.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of twenty-five dollars (\$25.00).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document must be considered to have been delivered

(a) if delivered personally, at the time that personal delivery is made;

(b) if sent by registered mail, on the fifth day after it is mailed;

(c) if sent by fax, at the time indicated on the confirmation of transmission; or

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day must be considered to have been delivered at 09:00 on the next business day.

Appeals

51.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction, on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

PART XI GENERAL PROVISIONS

Disclosure of Information

52.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

- (a) subject to subsection (4), in the course of administering this Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

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

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

(4) An employee or contractor of the First Nation who, in the course of the person's duties acquires or has access to actual income and expense information of a holder, must not disclose or permit to be disclosed any such information to any other person not likewise entitled in the course of the person's duties to acquire or have access to the information.

Disclosure for Research Purposes

53. Notwithstanding section 52, Council may disclose information and records to a third party for research purposes, including statistical research, provided

- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
- (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

54. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under this Law be affected by

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

55.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law

- (a) a notice given by mail is deemed received on the fifth day after it is posted;
- (b) a notice posted on property is deemed received on the second day after it is posted; and
- (c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

56.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

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

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

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

Repeal

57. The *Shuswap Indian Band Assessment By-law*, dated November 7, 1991, as amended, is hereby repealed in its entirety.

Force and Effect

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

THIS LAW IS HEREBY DULY ENACTED by Council at a duly convened meeting held on the [5th] day of August, 2008, in the Province of British Columbia.

A quorum of Council consists of two members of Council.

[Paul Sam]

Chief Paul Sam

[Alice Sam]

Councillor Alice Sam

[Clarissa Stevens]

Councillor Clarissa Stevens

SCHEDULE I
PROPERTY CLASSES

Class 1 - Residential

Class 2 - Utilities

Class 4 - Major Industry

Class 5 - Light Industry

Class 6 - Business and Other

Class 7 - Forest Land

Class 8 - Recreational Property/Non-Profit Organization

Class 9 - Farm

SCHEDULE II

(Subsection 8(1))

**REQUEST FOR INFORMATION BY ASSESSOR
FOR THE SHUSWAP INDIAN BAND**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to subsection ___ of the *Shuswap Indian Band Property Assessment Law, 2008*, I request that you provide to me, in writing, no later than _____, the following information relating to the above-noted interest in land:

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

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

Assessor for the Shuswap Indian Band

Dated: _____, 20__ .

SCHEDULE III

(Subsection 9(2))

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

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

DATE: _____

TAKE NOTICE that, pursuant to subsection ___ of the *Shuswap Indian Band Property Assessment Law, 2008*, the assessor for the Shuswap Indian Band proposes to conduct an inspection of the above-referenced assessable property on _____, 20__ at _____ a.m./p.m.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

Assessor for the Shuswap Indian Band

Dated: _____ . 20__ .

SCHEDULE IV
(Subsection 14(4))

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

I, _____ [name], of _____ [address],
_____ [city], _____ [province], _____ [postal code],
declare and certify that I will not use the assessment roll or information contained in
the assessment roll to obtain names, addresses or telephone numbers for solicitation
purposes, whether the solicitations are made by telephone, mail or any other means,
or to harass an individual.

I further declare and certify that any assessment information I receive will be used
for the following purpose(s):

- (1) a complaint or appeal under the *Shuswap Indian Band Property Assessment Law, 2008*;
- (2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or
- (3) other: _____ .

Signed: _____
[please print name]

Dated: _____ , 20__ .

SCHEDULE V

(Subsection 17(1))

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Shuswap Indian Band and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Shuswap Indian Band Property Assessment Law, 2008*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form specified in the *Shuswap Indian Band Property Assessment Law, 2008*.

Tax Administrator for the Shuswap Indian Band

Dated: _____, 20__

SCHEDULE VI
(Subsection 20(3))

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Shuswap Indian Band
[address]

PURSUANT to the provisions of the *Shuswap Indian Band Property Assessment Law, 2008*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: ___ a holder of the interest in land
___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

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

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

Address and telephone number at which applicant can be contacted:

Name of Applicant (please print)

Signature of Applicant

Dated: _____, 20__

SCHEDULE VII
(Subsection 29(1))

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Shuswap Indian Band
[address]

PURSUANT to the provisions of the *Shuswap Indian Band Property Assessment Law, 2008*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

(description of the assessable property, including assessment roll number, as described in the Assessment Notice)

The grounds for the appeal are:

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

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

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

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

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

Name of Complainant (please print)

Signature of Complainant
(or representative)

Dated: _____, 20__

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VIII

(Subsection 48(1))

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Shuswap Indian Band
[address]

PURSUANT to the provisions of the *Shuswap Indian Band Property Assessment Law, 2008* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

Name of Complainant (please print)

Signature of Complainant
(or representative)

Dated: _____, 20__

SCHEDULE IX

(Subsection 31(2))

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 20__

Time: _____ (a.m./p.m.)

Location: [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

[all submissions and documents received in respect of the appeal will be forwarded to all parties]

Chair, Assessment Review Board

Dated: _____, 20__

SCHEDULE X
(Subsection 43(1))

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Shuswap Indian Band in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

- 1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20__

Time: _____ (a.m./p.m.)

Location: _____ [insert address]

to give evidence concerning the assessment and to bring with you the following documents:

and any other documents in your possession that may relate to this assessment.

A twenty dollars (\$20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

- 2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [insert address] on or before _____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

Chair, Assessment Review Board

Dated: _____, 20__

SCHEDULE XI

(Section 11 and subsection 12(2))

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

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

I, _____, being the assessor for the Shuswap Indian Band, hereby certify that this is the Shuswap Indian Band [revised/supplementary] assessment roll for the year 20__ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Shuswap Indian Band Property Assessment Law, 2008*.

(Signature of Assessor)

Dated _____, 20__ at _____, _____ .
(City) (Province)

**SHUSWAP INDIAN BAND
PROPERTY TAXATION LAW, 2008**

[Effective September 18, 2008]

TABLE OF CONTENTS

Part I	Citation	201
Part II	Definitions and References	201
Part III	Administration	204
Part IV	Liability for Taxation	204
Part V	Exemptions from Taxation.....	205
Part VI	Grants and Tax Abatement.....	206
Part VII	Levy of Tax	207
Part VIII	Tax Roll and Tax Notice	207
Part IX	Periodic Payments	209
Part X	Payment Receipts and Tax Certificates.....	210
Part XI	Penalties and Interest	210
Part XII	Revenues and Expenditures	211
Part XIII	Collection and Enforcement	212
Part XIV	Seizure and Sale of Personal Property	214
Part XV	Seizure and Assignment of Taxable Property	215
Part XVI	Discontinuance of Services.....	218
Part XVII	General Provisions.....	218

SCHEDULES

- I Request for Information by Tax Administrator
- II Tax Notice
- III Costs Payable by Debtor Arising from Seizure and Sale of Personal Property
- IV Tax Certificate
- V Tax Arrears Certificate
- VI Notice of Seizure and Sale of Personal Property
- VII Notice of Sale of Seized Personal Property
- VIII Notice of Seizure and Assignment of Taxable Property
- IX Notice of Sale of a Right to Assignment of Taxable Property
- X Notice of Discontinuance of Services

WHEREAS:

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

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

C. The Council of the Shuswap Indian Band has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the Shuswap Indian Band, at a duly convened meeting, enacts as follows:

**PART I
CITATION**

Citation

1. This Law may be cited as the *Shuswap Indian Band Property Taxation Law, 2008*.

**PART II
DEFINITIONS AND REFERENCES**

Definitions and References

2.(1) In this Law:

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

“assessed value” has the meaning given to that term in the Assessment Law;

“Assessment Law” means the *Shuswap Indian Band Property Assessment Law, 2008*;

“Assessment Review Board” means the assessment review board established under the Assessment Law;

“assessment roll” has the meaning given to that term in the Assessment Law;

“assessor” means a person appointed to that position under the Assessment Law;

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

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

“debtor” means a person liable for unpaid taxes imposed under this Law;

- “expenditure law” means an expenditure law enacted under paragraph 5(1)(b) of the Act;
- “First Nation” means the Shuswap Indian Band, being a band named in the schedule to the Act;
- “First Nation Corporation” means a corporation that is at least majority-owned by the First Nation;
- “FMB” means the First Nations Financial Management Board established under the Act;
- “holder” means a person in possession of an interest in land or a person who, for the time being
- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
 - (b) is in actual occupation of the interest in land,
 - (c) has any right, title, estate or interest in the interest in land, or
 - (d) is a trustee of the interest in land;
- “improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;
- “interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “local revenue account” means the local revenue account referred to in section 13 of the Act;
- “locatee” means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;
- “manufactured home” has the meaning given to that term in the Assessment Law;
- “Notice of Discontinuance of Services” means a notice containing the information set out in Schedule X;
- “Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;
- “Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VII;
- “Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII;

“Notice of Seizure and Sale” means a notice containing the information set out in Schedule VI;

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

“property class” has the meaning given to that term in the Assessment Law;

“Province” means the province of British Columbia;

“registry” means any land registry in which interests in land are registered;

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

“resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;

“tax administrator” means a person appointed by Council under subsection 3(1) to administer this Law;

“Tax Arrears Certificate” means a certificate containing the information set out in Schedule V;

“Tax Certificate” means a certificate containing the information set out in Schedule IV;

“Tax Notice” means a notice containing the information set out in Schedule II;

“tax roll” means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

“taxable property” means an interest in land that is subject to taxation under this Law;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;

“taxes” include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

“taxpayer” means a person liable for taxes in respect of taxable property.

(2) In this Law, reference to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of a quorum of Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

PART IV LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax liability

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Where a person alleges that he or she is not liable to pay taxes imposed under this Law, the person may seek a remedy from the Assessment Review Board, Council, or the Commission, or initiate proceedings in a court of competent jurisdiction.

(5) Taxes are due and payable under this Law notwithstanding a proceeding under subsection (4).

(6) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including for clarity interest, penalties and costs as provided in this Law.

Tax Refunds

7.(1) Where

(a) the Assessment Review Board, Council, the Commission or a court of competent jurisdiction determines that a person is not liable for taxes under this Law, or

(b) it is determined under this Law that a person was taxed in excess of the proper amount,

the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on April 1, July 1, October 1 and January 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V

EXEMPTIONS FROM TAXATION

Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

- (a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;
- (b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;
- (c) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands; and
- (d) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

PART VI

GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

9. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

10.(1) Council may provide for a grant to a holder, equivalent to or less than the taxes payable on a property, where

- (a) the holder of the property is a charitable, philanthropic or other not-for-profit corporation; and
- (b) Council considers that the property is used for a purpose that is directly related to the purposes of the corporation.

(2) Council may provide for a grant to holders who would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(3) A grant under subsection (2) must be in an amount equal to the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(4) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII LEVY OF TAX

Tax Levy

11.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars (\$1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land, provided that the minimum tax must not exceed one hundred dollars (\$100.00).

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

12.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

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

(3) Payment of taxes made by cheque or money order must be made payable to Shuswap Indian Band Taxation.

PART VIII TAX ROLL AND TAX NOTICE

Tax Roll

13.(1) On or before May 31 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

- (a) a description of the property as it appears on the assessment roll;
- (b) the name and address of the holder entered on the assessment roll with respect to the property;

- (c) the name and address of every person entered on the assessment roll with respect to the property;
- (d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;
- (e) the amount of taxes levied on the property in the current taxation year under this Law; and
- (f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

- (a) the amount of taxes levied on the property in the current taxation year under this Law; and
- (b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

14.(1) On or before June 1 in each taxation year, the tax administrator must mail a Tax Notice to

- (a) each holder of taxable property under this Law, and
- (b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

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

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

(6) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under Part IX.

Amendments to Tax Roll and Tax Notices

15.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create

a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

16.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

17.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PERIODIC PAYMENTS

Taxes as Percentage of Rental Payment

18.(1) Council, with the consent of the locatee where applicable, may by resolution declare that taxes respecting an interest in land that is leased be expressed

as a percentage of the rent payment and collected with it in accordance with the terms of a lease agreement or the terms of an agreement with the landlord.

(2) Where the First Nation has entered an agreement with the Crown or with any person entitled to receive rents, for the collection of tax under this Part, the receipt by the Crown or such person of payment on account of tax will be a discharge of the liability for tax to the extent of the payment.

(3) Where taxes are due and payable in conjunction with payment of rent under this Part, the proportionate payment is due and payable on the date that the rent is due and payable.

PART X

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

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

Tax Certificate

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

(2) The fee for a Tax Certificate is twenty-five dollars (\$25.00) for each tax roll folio searched.

PART XI

PENALTIES AND INTEREST

Penalty

21. If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10 %) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

22. If all or any portion of taxes remains unpaid on July 2 of the year levied, the unpaid portion accrues interest at two percent (2%) per annum, compounded monthly.

Application of Payments

23. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XII
REVENUES AND EXPENDITURES

Revenues and Expenditures

24.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including for clarity interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

25.(1) Council may establish reserve funds for one or more of the following purposes:

(a) capital infrastructure replacement; and

(b) capital infrastructure improvement.

(2) Except as provided in this section, money in a reserve fund must be deposited in a separate account and the money and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) For capital purpose reserve funds, Council may

(a) under an expenditure law, transfer moneys in a reserve fund to another reserve fund or account only where all projects for which the reserve fund was established have been completed; and

(b) by resolution, borrow money from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the money is needed for the purposes of that reserve fund.

(4) For non-capital purpose reserve funds, transfers or borrowing of reserve funds must be authorized by Council in an expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

- (c) securities of a municipal finance authority or the First Nations Finance Authority;
- (d) investments guaranteed by a bank, trust company or credit union; or
- (e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XIII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

26.(1) The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIV, XV or XVI, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIV, XV or XVI of this Law and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIV, XV and XVI.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIV

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III to this Law.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

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

Notice of Sale of Seized Personal Property

32.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

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

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

36.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

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

Upset Price

37.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

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

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

- (a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and
- (b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

39. The tax administrator must, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

- (a) the taxable property is subject to redemption as provided in subsection 41(1);
- (b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to
 - (i) impeachment for waste, and
 - (ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;
- (c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and
- (d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian and Northern Affairs in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 38(3).

Assignment of Taxable Property

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

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection (2) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon registration under subsection (2), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

44.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XVI

DISCONTINUANCE OF SERVICES

Discontinuance of Services

45.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

- (a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and
- (b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

- (3) The First Nation must not discontinue
 - (a) fire protection or police services to the taxable property of a debtor;
 - (b) water or garbage collection services to taxable property that is a residential dwelling; or
 - (c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVII

GENERAL PROVISIONS

Disclosure of Information

46.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

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

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

Disclosure for Research Purposes

47. Notwithstanding section 46, Council may disclose information and records to a third party for research purposes, including statistical research, provided

- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
- (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council’s requirements respecting the use, confidentiality and security of the information.

Validity

48. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

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

(2) If a person fails to start an action or proceeding within the time limit described in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

50.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law

- (a) a notice given by mail is deemed received on the fifth day after it is posted;
- (b) a notice posted on property is deemed received on the second day after it is posted; and
- (c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

51.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

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

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

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

Repeal

52. The *Shuswap Indian Band Taxation By-law*, dated November 7, 1991, as amended, is hereby repealed in its entirety.

Force and Effect

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

THIS LAW IS HEREBY DULY ENACTED by Council at a duly convened meeting held on the [5th] day of August, 2008, in the Province of British Columbia.

A quorum of Council consists of two members of Council.

[Paul Sam]
Chief Paul Sam

[Alice Sam]
Councillor Alice Sam

[Clarissa Stevens]
Councillor Clarissa Stevens

SCHEDULE I

(Subsection 17(1))

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE SHUSWAP INDIAN BAND**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to subsection __ of the *Shuswap Indian Band Property Taxation Law, 2008*, I request that you provide to me, in writing, no later than _____, the following information relating to the above-noted interest in land:

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

Tax Administrator for the Shuswap Indian Band

Dated: _____, 20__.

SCHEDULE II
(Subsection 14(1))

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *Shuswap Indian Band Property Taxation Law, 2008*, taxes in the amount of _____ dollars (\$____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Shuswap Indian Band, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *Shuswap Indian Band Property Taxation Law, 2008*.

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

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

Tax Administrator for the Shuswap Indian Band

Dated: _____, 20__

SCHEDULE III

(Subsection 30(3))

**COSTS PAYABLE BY DEBTOR ARISING FROM
SEIZURE AND SALE OF PERSONAL PROPERTY**

For costs arising from the seizure and sale of personal property:

1. For preparation of a notice \$ 25.00
2. For service of notice on each person or place \$ 25.00
3. For advertising in newspaper \$ 25.00
4. For time spent in conducting a seizure and sale of personal property \$ 30.00 per hour
5. Actual cost of seizure and storage will be charged based on receipts.

SCHEDULE IV

(Subsection 20(1))

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Shuswap Indian Band Property Taxation Law, 2008*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars (\$_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

Tax Administrator for the Shuswap Indian Band

Dated: _____, 20__

SCHEDULE V
(Subsection 27(1))

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Shuswap Indian Band Property Taxation Law, 2008*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

- Taxes: \$ _____
- Penalties: \$ _____
- Interest: \$ _____
- Total unpaid tax debt: \$ _____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____, no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before _____, a further penalty of _____ dollars (\$ _____) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of _____ percent (___ %) per annum, compounded [monthly/yearly].

Payments must be made at the offices of the Shuswap Indian Band, located at [insert address] during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

Tax Administrator for the Shuswap Indian Band

Dated: _____, 20__

SCHEDULE VI
(Subsection 31(1))

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to subsection __ of the *Shuswap Indian Band Property Taxation Law, 2008*, seizing the personal property described as follows:

[insert general description of the personal property to be seized].

2. The tax administrator may retain a sheriff, bailiff or bylaw enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

Tax Administrator for the Shuswap Indian Band

Dated: _____, 20__

SCHEDULE VII

(Subsection 32(1))

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Shuswap Indian Band will take place on _____, 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to subsection __ of the *Shuswap Indian Band Property Taxation Law, 2008*, will be sold at the public auction:

(general description of the goods)

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

Tax Administrator for the Shuswap Indian Band

Dated: _____, 20__

SCHEDULE VIII

(Subsection 36(2))

**NOTICE OF SEIZURE AND ASSIGNMENT OF
TAXABLE PROPERTY**

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the “taxable property”)

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to subsection ___ of the *Shuswap Indian Band Property Taxation Law, 2008*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender or auction, including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Shuswap Indian Band (the “First Nation”), a copy of which may be obtained from the tax administrator.
2. The tax administrator will
 - (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and
 - (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.
3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.
4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five

percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the Shuswap Indian Band will, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Shuswap Indian Band Property Taxation Law, 2008*.

Tax Administrator for the Shuswap Indian Band

Dated: _____, 20__

SCHEDULE IX

(Subsection 38(1))

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the “taxable property”)

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20__ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars (\$_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Shuswap Indian Band (the “First Nation”).

The public tender [auction] will take place on:
_____, 20__ at _____ o’clock at _____ (location).

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars (\$_____). The upset price is the lowest price for which the taxable property will be sold.
2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Shuswap Indian Band as set out in this notice.
3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction]

in respect of the taxable property (referred to as the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Shuswap Indian Band will, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Shuswap Indian Band Property Taxation Law, 20__* .

Tax Administrator for the Shuswap Indian Band

Dated: _____, 20__

SCHEDULE X
(Subsection 45(2))

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Shuswap Indian Band Property Taxation Law, 2008*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

Tax Administrator for the Shuswap Indian Band

Dated: _____, 20__

**SHXW'OWHÁMEL FIRST NATION
ANNUAL EXPENDITURE LAW, 2008**

[Effective October 11, 2008]

WHEREAS:

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

B. The Council of the Shxw'owhámel First Nation has enacted the *Shxw'owhámel First Nation Property Assessment and Taxation By-law* dated October 2, 2003, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Shxw'owhámel First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Shxw'owhámel First Nation Annual Expenditure Law, 2008*.

2. In this Law:

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

“annual budget” means the budget, attached as Schedule I to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Shxw'owhámel First Nation Property Assessment and Taxation By-law* dated October 2, 2003;

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

“First Nation” means the Shxw'owhámel First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by a First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Shxw’ōwhámel First Nation Property Assessment and Taxation By-law* dated October 2, 2003.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2008 and ending March 31, 2009 is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

6. Expenditures of local revenues must be made only in accordance with the annual budget.

7. Notwithstanding section 6 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

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

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

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. The schedule attached to this Law form part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [26] day of [September] , 2008, at Hope, in the Province of British Columbia.

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

Chief

[Ken Jones]

Councillor

[Dean Jones]

Councillor

[Leona Kelly]

Councillor

[Lenora Fraser]

Councillor

SCHEDULE I
ANNUAL BUDGET

REVENUES

Local revenues for current fiscal year	\$125,940.08
Surplus local revenues carried over from previous fiscal years	\$
Deficit local revenues carried over from previous fiscal years	\$
Reserve fund revenues	\$
TOTAL REVENUES	\$125,940.08

EXPENDITURES

1. General Government Expenditures		\$ 64,357.08
a. Tax Administration	\$ 10,000.00	
b. General Administrative	47,857.08	
c. Tax Appeals	1,500.00	
d. Legislative	5,000.00	
2. Protection Services		
a. Policing		
b. Firefighting		
c. Regulatory Measures		
d. Other Protective Services		
3. Transportation		\$ 17,000.00
a. Roads and Streets	\$ 17,000.00	
b. Snow and Ice Removal		
c. Parking		
d. Public Transit		
e. Other Transportation		
4. Recreation and Cultural Services		\$ 10,000.00
a. Recreation	\$ 5,000.00	
b. Elders Program	\$ 5,000.00	
c. Other Recreation and Culture		
5. Community Development		\$ 26,583.00
a. Community Enhancement	\$ 13,231.00	

- b. Community Maintenance Program 13,352.00
 - c. Planning and Zoning
 - d. Community Planning
 - e. Economic Development Program
 - f. Heritage Protection
 - g. Agricultural Development
 - h. Urban Renewal
 - i. Beautification
 - j. Land Rehabilitation
 - k. Tourism Development
 - l. Tourism Information
 - m. Other Regional Planning and Development
6. Environment Health Services
- a. Water Purification and Supply
 - b. Sewage Collection and Disposal
 - c. Garbage Waste Collection and Disposal
 - d. Other Environmental Services
7. Fiscal Services
- a. Interest Payments to the First Nations Finance Authority
 - b. Debt Payments to the First Nations Finance Authority
 - c. Other Payments to the First Nations Finance Authority
 - d. Other Interest Payments
 - e. Other Debt Charges
 - f. Other Fiscal Services
 - g. Debenture Payments
8. Other Services
- a. Health
 - b. Social Programs and Assistance
 - c. Agriculture
 - d. Tourism
 - e. Trade and Industry
 - f. Other Service

9. Taxes Collected for Other Governments	\$ 3,000.00
a. BC Assessment	\$ 3,000.00
10. Grants:	
a. Home owner grant equivalents:	
b. Other grants:	
11. Contingency Amounts:	\$ 5,000.00
12. Payments into reserve funds	
TOTAL EXPENDITURES	\$125,940.08
BALANCE	\$ -

**SHXW'ŌWHÁMEL FIRST NATION
ANNUAL RATES LAW, 2008**

[Effective October 11, 2008]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Shxw'ōwhámel First Nation has enacted the *Shxw'ōwhámel First Nation Property Assessment and Taxation By-law* dated October 2, 2003, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Shxw'ōwhámel First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Shxw'ōwhámel First Nation Annual Rates Law, 2008*.

2. In this Law:

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

“Assessment Law” means the *Shxw'ōwhámel First Nation Property Assessment and Taxation By-law* dated October 2, 2003;

“First Nation” means the Shxw'ōwhámel First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Shxw'ōwhámel First Nation Property Assessment and Taxation By-law* dated October 2, 2003.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2008 shall be determined by imposing the rates set out in the Schedule for each property class

established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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

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

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

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [26] day of [September], 2008, at Hope, in the Province of British Columbia.

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

Chief

[Ken Jones]

Councillor

[Dean Jones]

Councillor

[Leona Kelly]

Councillor

[Lenora Fraser]

Councillor

SCHEDULE**TAX RATES**

OHAMIL IR NO. 1 PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	00.0000
Class 2 - Utilities	59.1683
Class 4 - Major Industry	00.0000
Class 5 - Light Industry	29.3567
Class 6 - Business and Other	20.0635
Class 7 - Forest Land	00.0000
Class 8 - Recreational Property/Non-Profit Organization	00.0000
Class 9 - Farm	12.3167
WAHLEACH ISLAND IR NO. 2 PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	00.0000
Class 2 - Utilities	66.4122
Class 4 - Major Industry	00.0000
Class 5 - Light Industry	18.7428
Class 6 - Business and Other	00.0000
Class 7 - Forest Land	00.0000
Class 8 - Recreational Property/Non-Profit Organization	00.0000
Class 9 - Farm	19.6338

**SKEETCHESTN INDIAN BAND
PROPERTY ASSESSMENT LAW, 2008**

[Effective December 17, 2008]

TABLE OF CONTENTS

PART I	Citation	244
PART II	Definitions and References.....	244
PART III	Administration.....	247
PART IV	Assessed Value	247
PART V	Requests for Information and Inspections.....	249
PART VI	Assessment Roll and Assessment Notice	250
PART VII	Errors and Omissions in Assessment Roll.....	253
PART VIII	Reconsideration of Assessment	256
PART IX	Assessment Review Board	257
PART X	Appeal to Assessment Review Board.....	259
PART XI	General Provisions	266

SCHEDULES

- I Property Classes
- II Request for Information by Assessor
- III Notice of Assessment Inspection
- IV Declaration of Purpose for the Use of Assessment Information
- V Assessment Notice
- VI Request for Reconsideration of Assessment
- VII Notice of Appeal to Assessment Review Board
- VIII Notice of Withdrawal
- IX Notice of Hearing
- X Order to Attend/Produce Documents
- XI Certification of Assessment Roll by Assessor

WHEREAS:

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

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

C. The Council of the Skeetchestn Indian Band has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the Skeetchestn Indian Band, at a duly convened meeting, enacts as follows:

PART I CITATION

Citation

1. This Law may be cited as the *Skeetchestn Indian Band Property Assessment Law, 2008*.

PART II DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

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

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

“assessed value” means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

“assessment” means a valuation and classification of an interest in land;

“Assessment Notice” means a notice containing the information set out in Schedule V;

“Assessment Review Board” means a board established by Council in accordance with Part IX;

“assessment roll” means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll [and an assessment roll referenced in subsection 10(3)];

“assessor” means a person appointed by Council under subsection 3(1);

“chair” means the chair of the Assessment Review Board;

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

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

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

“First Nation” means the Skeetchestn Indian Band, being a band named in the schedule to the Act;

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

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

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

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

“manufactured home” means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

“Notice of Appeal” means a notice containing the information set out in Schedule VII;

“Notice of Assessment Inspection” means a notice containing the information set out in Schedule III;

“Notice of Hearing” means a notice containing the information set out in Schedule IX;

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

“Order to Attend/Provide Documents” means an order containing the information set out in Schedule X;

“party”, in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

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

“property class” means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

“Province” means the province of British Columbia;

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

“resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;

“revised assessment roll” means an assessment roll amended in accordance with section 12 of this Law;

“secretary” means the secretary of the Assessment Review Board appointed under section 25;

“supplementary assessment roll” means an assessment roll under section 19;

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

“Taxation Law” means the *Skeetchestn Indian Band Property Taxation Law, 2008*;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation; and

“taxes” includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III ADMINISTRATION

Assessor

3.(1) Council must, by resolution, appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An appointment under subsection (1) is on the terms and conditions set out in the resolution.

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

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

Application of Law

5. This Law applies to all interests in land.

PART IV ASSESSED VALUE

Assessment and Valuation

6.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

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

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

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

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

- (a) present use;
- (b) location;
- (c) original cost;
- (d) replacement cost;
- (e) revenue or rental value;
- (f) selling price of the interest in land and comparable interests in land;
- (g) economic and functional obsolescence; and
- (h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The property classes established under subsection (10) are set out in Schedule I to this Law, and the classification criteria for each property class shall be determined using the corresponding provincial classification rules.

(12) As an exception to subsection (11), Class 7 (forest land) must include only lands respecting which a licence or permit to cut timber has been issued under the *Indian Act*.

(13) The assessor must assess interests in land according to the property classes established under this Law.

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

(15) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(16) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(17) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(18) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

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

Exemption from Assessment

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

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

Inspections

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered

(a) if delivered personally, at the time personal delivery is made;

(b) if sent by mail, five (5) days after the day on which the notice is postmarked;

(c) if sent by fax, at the time indicated on the confirmation of transmission; and

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

10.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

- (a) the name and last known address of the holder of the interest in land;
- (b) a short description of the interest in land;
- (c) the classification of the interest in land;
- (d) the assessed value by classification of the interest in land;
- (e) the total assessed value of the interest in land;
- (f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and
- (g) any other information the assessor considers necessary or desirable.

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 57 is and continues to be an assessment roll under this Law and shall be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

Certification by Assessor

11. On completion of an assessment roll and on or before December 31 in that year, the assessor must

- (a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified assessment roll to Council.

Assessor to Prepare and Certify Revised Assessment Roll

12.(1) No later than March 31 of the year following certification of the assessment roll under section 11, the assessor must

- (a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;
- (b) date and initial amendments made to the assessment roll under this section; and
- (c) prepare a revised assessment roll.

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

- (a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

Validity of Assessment Roll

13. An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

- (a) valid and binding on all parties concerned, despite
 - (i) any omission, defect or error committed in, or with respect to, the assessment roll,
 - (ii) any defect, error or misstatement in any notice required, or
 - (iii) any omission to mail any notice required; and
- (b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

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

(2) In addition to inspection under subsection 14(1), Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll

- (a) to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or
- (b) to harass an individual.

(4) The assessor may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

- (a) specifying the purpose for which the information is to be used; and
- (b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are

available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

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

Assessment Notice

17.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice will be deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) The assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars (\$6), the information contained in the current Assessment Notice sent by the assessor.

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

18.(1) Before March 16 of the year following the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2).

(2) Before March 16 of the year following the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

- (a) holder of the interest in land; and
- (b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

- (a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in
 - (i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or
 - (ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;
- (b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;
- (c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and
- (d) improvements, other than a manufactured home, that
 - (i) are substantially damaged or destroyed after October 31 and before the following January 1, and
 - (ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

- (a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or
- (b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been

assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the year following certification of the assessment roll under section 11.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 8(1), or

(f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the year following certification of the assessment roll under section 11, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

- (a) amend the assessment roll as necessary to reflect the modified assessment;
 - (b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and
 - (c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.
- (6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21.(1) Council must, by resolution, establish an Assessment Review Board to

- (a) consider and determine all recommendations from the assessor under subsection 18(1); and
- (b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

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

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

22.(1) The First Nation must remunerate

- (a) a member of the Assessment Review Board [and a replacement member appointed to act], other than the chair, for his or her services at a rate of three hundred dollars (\$300.00) per day, and
- (b) the chair for his or her services at a rate of four hundred fifty dollars (\$450.00) per day,

for time spent on activities related to the Assessment Review Board.

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

Conflicts of Interest

23.(1) A person must not serve as a member of the Assessment Review Board if the person

- (a) has a personal or financial interest in the assessable property that is the subject of an appeal;
- (b) is the Chief of the First Nation or a member of Council;
- (c) is an employee of the First Nation; or
- (d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

- (a) supervise and direct the work of the Assessment Review Board;
- (b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;
- (c) determine procedures to be followed at hearings consistent with this Law;
- (d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and
- (e) preside at hearings of the Assessment Review Board.

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

Appointment of Secretary

25.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

- (a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

- (b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

26. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

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

Duty of Member

27. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

- 28.** The Assessment Review Board
- (a) must consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and
 - (b) must hear and determine appeals made under this Part.

Notice of Appeal

29.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

- (a) a completed Notice of Appeal,
- (b) a copy of the Assessment Notice, and
- (c) an administration fee of thirty dollars (\$30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is Kamloops Assessment Area, 805 Renfrew Avenue, Kamloops, British Columbia, V2B 3X3.

(3) The grounds for an appeal may be in respect of one or more of the following:

- (a) the assessed value of the property;
- (b) the assessment classification of the property;
- (c) the applicability of an exemption to the property;
- (d) any alleged error or omission in an assessment or Assessment Notice; and
- (e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

31.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

- (a) results in a decrease in the assessed value of the property;
- (b) does not change the classification of the property; and
- (c) does not result in the removal of an exemption.

Parties

32. The parties in a hearing, except as provided in subsection 31(3), are

- (a) the complainant;
- (b) the holder of the assessable property, if not the complainant;
- (c) the assessor; and
- (d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

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

Timing for Hearing

34. Subject to section 47, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

Daily Schedule

35.(1) The chair must

- (a) create a daily schedule for the hearings of the Assessment Review Board; and
- (b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

36.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

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

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

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

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

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

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

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

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

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held in camera.

Maintaining Order at Hearings

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

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

38.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

- (a) the appeal is not within the jurisdiction of the Assessment Review Board;
- (b) the appeal was not filed within the applicable time limit; or
- (c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

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

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

39.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there shall not be less than three (3) members present at any time.

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

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

42. Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

Orders to Attend/Provide Documents

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

- (a) attend a hearing to give evidence, or
- (b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Provide Documents and serving it on the person at least two (2) days before the hearing.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar (\$20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

- (4) Where a party makes a request under subsection (3),
 - (a) the chair must sign and issue an Order to Attend/Provide Documents and the party must serve it on the witness at least two (2) days before the hearing; and
 - (b) a party requesting the attendance of a witness must pay a twenty dollar (\$20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

44. The Assessment Review Board may

- (a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and
- (b) at any time during a hearing, adjourn the hearing.

Costs

45. The Assessment Review Board may make orders

- (a) requiring a party to pay all or part of the costs of another party in respect of the appeal,
- (b) requiring a party to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

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

Reference on Question of Law

46.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

- (a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and
- (b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

47. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

- (a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;
- (b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or
- (c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

48.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

49.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of twenty-five dollars (\$25.00).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document must be considered to have been delivered

(a) if delivered personally, at the time that personal delivery is made;

(b) if sent by registered mail, on the fifth day after it is mailed;

(c) if sent by fax, at the time indicated on the confirmation of transmission; or

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day must be considered to have been delivered at 09:00 on the next business day.

Appeals

51.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

PART XI

GENERAL PROVISIONS

Disclosure of Information

52.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

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

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

Disclosure for Research Purposes

53. Notwithstanding section 52, Council may disclose information and records to a third party for research purposes, including statistical research, provided

- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
- (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

54. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under this Law be affected by

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

- (b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

55.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient’s ordinary mailing address or the address for the recipient shown on the assessment roll;
- (b) where the recipient’s address is unknown, by posting a copy of the notice in a conspicuous place on the recipient’s property; or
- (c) by personal delivery or courier to the recipient or to the recipient’s ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law

- (a) a notice given by mail is deemed received on the fifth day after it is posted;
- (b) a notice posted on property is deemed received on the second day after it is posted; and
- (c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

56.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

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

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

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

Repeal

57. The *Skeetchestn Indian Band Property Taxation Amended By-law 1995-1*, as amended, is hereby repealed in its entirety.

Force and Effect

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 3rd day of November, 2008, in the Province of British Columbia.

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

[Ronald Ignace]

Chief Ronald Ignace

[Archie A. Denault]

Councillor Archie A. Denault

[Terry A. Denault]

Councillor Terry A. Denault

[Darrel D. Draney]

Councillor Darrel D. Draney

Councillor Pamela K. Jules

SCHEDULE I
PROPERTY CLASSES

Class 1 - Residential

Class 2 - Utilities

Class 4 - Major Industry

Class 5 - Light Industry

Class 6 - Business and Other

Class 7 - Forest Land

Class 8 - Recreational Property/Non-Profit Organization

Class 9 - Farm

SCHEDULE II

(Subsection 8(1))

**REQUEST FOR INFORMATION BY ASSESSOR
FOR THE SKEETCHESTN INDIAN BAND**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section ___ of the _____ *Skeetchestn Indian Band Property Assessment Law, 2008*, I request that you provide to me, in writing, no later than _____, the following information relating to the above-noted interest in land:

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

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

Assessor for the Skeetchestn Indian Band

Dated: _____, 20____ .

SCHEDULE III

(Subsection 9(2))

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

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

DATE OF REQUEST: _____

TAKE NOTICE that, pursuant to section ____ of the *Skeetchestn Indian Band Property Assessment Law, 2008*, the assessor for the Skeetchestn Indian Band proposes to conduct an inspection of the above-referenced assessable property on _____, 20__ at _____ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

Assessor for the Skeetchestn Indian Band

Dated: _____, 20____.

SCHEDULE IV
(Subsection 14(3))

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

I, _____ [name], of _____ [address],
_____ [city], _____ [province], _____ [postal code], declare
and certify that I will not use the assessment roll or information contained in the
assessment roll to obtain names, addresses or telephone numbers for solicitation
purposes, whether the solicitations are made by telephone, mail or any other means,
or to harass an individual.

I further declare and certify that any assessment information I receive will be used
for the following purpose(s):

- (1) a complaint or appeal under the *Skeetchestn Indian Band Property Assessment Law, 2008*;
- (2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or
- (3) other: _____

Signed: _____
[please print name]

Dated: _____, 20____.

SCHEDULE V

(Subsection 17(1))

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that the assessment roll has been certified by the assessor for the _____ First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Skeetchestn Indian Band Property Assessment Law, 2008*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form specified in the *Skeetchestn Indian Band Property Assessment Law, 2008*.

Tax Administrator for the Skeetchestn Indian Band

Dated: _____, 20__ .

SCHEDULE VI
(Subsection 20(3))

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Skeetchestn Indian Band

[address]

PURSUANT to the provisions of the *Skeetchestn Indian Band Property Assessment Law, 2008*, I hereby request a reconsideration of the assessment of the following interest in land:

(description of the interest in land as described in the Assessment Notice)

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

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

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

Address and telephone number at which applicant can be contacted:

Name of Applicant (please print)

Signature of Applicant

Dated: _____, 20__ .

SCHEDULE VII
(Subsection 29(1))

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Skeetchestn Indian Band

[address]

PURSUANT to the provisions of the *Skeetchestn Indian Band Property Assessment Law, 2008*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

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

The grounds for the appeal are:

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

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

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

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

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

Name of Complainant (please print)

Signature of Complainant (or representative)

Dated: _____, 20__ .

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VIII

(Subsection 48(1))

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Skeetchestn Indian Band

[address]

PURSUANT to the provisions of the *Skeetchestn Indian Band Property Assessment Law, 2008* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

Name of Complainant (please print)

Signature of Complainant (or representative)

Dated: _____, 20__ .

SCHEDULE IX

(Subsection 31(2))

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 20__

Time: _____ (A.M./P.M.)

Location: [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

[all submissions and documents received in respect of the appeal will be forwarded to all parties]

Chair, Assessment Review Board

Dated: _____, 20__ .

SCHEDULE X

(Subsection 43(1))

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Skeetchestn Indian Band in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20__

Time: _____ (A.M./P.M.)

Location: _____ [insert address]

to give evidence concerning the assessment and to bring with you the following documents:

and any other documents in your possession that may relate to this assessment.

A twenty dollar (\$20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [insert address] on or before _____ .

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

Chair, Assessment Review Board

Dated: _____, 20__ .

SCHEDULE XI

(Section 11 and subsection 12(2))

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

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

I, _____, being the assessor for the Skeetchestn Indian Band, hereby certify that this is the Skeetchestn Indian Band [revised/supplementary] assessment roll for the year 20__ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Skeetchestn Indian Band Property Assessment Law, 2008*.

(Signature of Assessor)

Dated _____, 20__ at _____, _____.
(City) (Province)

**SKEETCHESTN INDIAN BAND
PROPERTY TAXATION LAW, 2008**

[Effective December 17, 2008]

TABLE OF CONTENTS

Part I	Citation	281
Part II	Definitions and References.....	281
Part III	Administration.....	284
Part IV	Liability for Taxation.....	284
Part V	Exemptions from Taxation	285
Part VI	Grants and Tax Abatement	286
Part VII	Levy of Tax.....	287
Part VIII	Tax Roll and Tax Notice.....	287
Part IX	Periodic Payments	289
Part X	Payment Receipts and Tax Certificates	290
Part XI	Penalties and Interest.....	290
Part XII	Revenues and Expenditures.....	291
Part XIII	Collection and Enforcement.....	292
Part XIV	Seizure and Sale of Personal Property	294
Part XV	Seizure and Assignment of Taxable Property.....	295
Part XVI	Discontinuance of Services	298
Part XVII	General Provisions	298

SCHEDULES

- I Request for Information by Tax Administrator
- II Tax Notice
- III Costs Payable by Debtor Arising from Seizure and Sale of Personal Property
- IV Tax Certificate
- V Tax Arrears Certificate
- VI Notice of Seizure and Sale of Personal Property
- VII Notice of Sale of Seized Personal Property
- VIII Notice of Seizure and Assignment of Taxable Property
- IX Notice of Sale of a Right to Assignment of Taxable Property
- X Notice of Discontinuance of Services

WHEREAS:

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

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

C. The Council of the Skeetchestn Indian Band has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the Skeetchestn Indian Band, at a duly convened meeting, enacts as follows:

**PART I
CITATION**

Citation

1. This Law may be cited as the *Skeetchestn Indian Band Property Taxation Law, 2008*.

**PART II
DEFINITIONS AND REFERENCES**

Definitions and References

2.(1) In this Law:

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

“assessed value” has the meaning given to that term in the Assessment Law;

“Assessment Law” means the *Skeetchestn Indian Band Property Assessment Law, 2008*;

“Assessment Review Board” means the assessment review board established under the Assessment Law;

“assessment roll” has the meaning given to that term in the Assessment Law;

“assessor” means a person appointed to that position under the Assessment Law;

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

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

“debtor” means a person liable for unpaid taxes imposed under this Law;

“expenditure law” means an expenditure law enacted under paragraph 5(1)(b) of the Act;

“First Nation” means the Skeetchestn Indian Band, being a band named in the schedule to the Act;

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

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

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

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

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

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

“locatee” means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

“manufactured home” has the meaning given to that term in the Assessment Law;

“Notice of Discontinuance of Services” means a notice containing the information set out in Schedule X;

“Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;

“Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VII;

“Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII;

“Notice of Seizure and Sale” means a notice containing the information set out in Schedule VI;

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

“property class” has the meaning given to that term in the Assessment Law;

“Province” means the province of British Columbia;

“registry” means any land registry in which interests in land are registered;

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

“resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;

“tax administrator” means a person appointed by Council under subsection 3(1) to administer this Law;

“Tax Arrears Certificate” means a certificate containing the information set out in Schedule V;

“Tax Certificate” means a certificate containing the information set out in Schedule IV;

“Tax Notice” means a notice containing the information set out in Schedule II;

“tax roll” means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

“taxable property” means an interest in land that is subject to taxation under this Law;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;

“taxes” include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

“taxpayer” means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

PART IV LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax liability

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Where a person alleges that he or she is not liable to pay taxes imposed under this Law, the person may seek a remedy from the Assessment Review Board, Council, or the Commission, or initiate proceedings in a court of competent jurisdiction.

(5) Taxes are due and payable under this Law notwithstanding a proceeding under subsection (4).

(6) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

7.(1) Where

(a) the Assessment Review Board, Council, the Commission or a court of competent jurisdiction determines that a person is not liable for taxes under this Law, or

(b) it is determined under this Law that a person was taxed in excess of the proper amount,

the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on April 1, July 1, October 1 and January 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V

EXEMPTIONS FROM TAXATION

Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

- (a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;
- (b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;
- (c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;
- (d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands; and
- (e) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

PART VI

GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

9. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

10.(1) Council may provide for a grant to a holder, equivalent to or less than the taxes payable on a property, where

- (a) the holder of the property is a charitable, philanthropic or other not-for-profit corporation; and
- (b) Council considers that the property is used for a purpose that is directly related to the purposes of the corporation.

(2) Council may provide for a grant to holders who would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(3) A grant under subsection (2) must be in an amount equal to the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(4) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII LEVY OF TAX

Tax Levy

11.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars (\$1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land, provided that the minimum tax must not exceed one hundred dollars (\$100.00).

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

12.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

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

(3) Payment of taxes made by cheque or money order must be made payable to the Skeetchestn Indian Band.

PART VIII TAX ROLL AND TAX NOTICE

Tax Roll

13.(1) On or before May 31 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

- (a) a description of the property as it appears on the assessment roll;
- (b) the name and address of the holder entered on the assessment roll with respect to the property;

- (c) the name and address of every person entered on the assessment roll with respect to the property;
 - (d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;
 - (e) the amount of taxes levied on the property in the current taxation year under this Law; and
 - (f) the amount of any unpaid taxes from previous taxation years.
- (3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:
- (a) the amount of taxes levied on the property in the current taxation year under this Law; and
 - (b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

14.(1) On or before June 1 in each taxation year, the tax administrator must mail a Tax Notice to

- (a) each holder of taxable property under this Law, and
- (b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

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

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

(6) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under Part IX.

Amendments to Tax Roll and Tax Notices

15.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

16.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

17.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PERIODIC PAYMENTS

Taxes as Percentage of Rental Payment

18.(1) Council, with the consent of the locatee where applicable, may by resolution declare that taxes respecting an interest in land that is leased be expressed as a percentage of the rent payment and collected with it in accordance with the terms of a lease agreement or the terms of an agreement with the landlord.

(2) Where the First Nation has entered an agreement with the Crown or with any person entitled to receive rents, for the collection of tax under this Part, the receipt by the Crown or such person of payment on account of tax will be a discharge of the liability for tax to the extent of the payment.

(3) Where taxes are due and payable in conjunction with payment of rent under this Part, the proportionate payment is due and payable on the date that the rent is due and payable.

PART X

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

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

Tax Certificate

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

(2) The fee for a Tax Certificate is fifteen dollars (\$15.00) for each tax roll folio searched.

PART XI

PENALTIES AND INTEREST

Penalty

21. If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

22. If all or any portion of taxes remains unpaid on July 2 of the year levied, the unpaid portion accrues interest at fifteen percent (15%) per annum, compounded annually.

Application of Payments

23. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XII

REVENUES AND EXPENDITURES

Revenues and Expenditures

24.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

25.(1) Reserve funds established by Council must:

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, money in a reserve fund must be deposited in a separate account and the money and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) For capital purpose reserve funds, Council may

(a) under an expenditure law, transfer moneys in a reserve fund to another reserve fund or account only where all projects for which the reserve fund was established have been completed; and

(b) by resolution, borrow money from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the money is needed for the purposes of that reserve fund.

(4) For non-capital purpose reserve funds, transfers or borrowing of reserve funds must be authorized by Council in an expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

- (c) securities of a municipal finance authority or the First Nations Finance Authority;
- (d) investments guaranteed by a bank, trust company or credit union; or
- (e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XIII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

26.(1) The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIV, XV and XVI, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIV, XV and XVI of this Law and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIV, XV and XVI.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIV

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III to this Law.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

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

Notice of Sale of Seized Personal Property

32.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

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

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

36.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

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

Upset Price

37.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

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

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

- (a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and
- (b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

39. The tax administrator must, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

- (a) the taxable property is subject to redemption as provided in subsection 41(1);
- (b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to
 - (i) impeachment for waste, and
 - (ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;
- (c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and
- (d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian and Northern Affairs in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 38(3).

Assignment of Taxable Property

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

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 41(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon registration under subsection 41(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

44.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XVI

DISCONTINUANCE OF SERVICES

Discontinuance of Services

45.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

- (a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and
- (b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

- (3) The First Nation must not discontinue
 - (a) fire protection or police services to the taxable property of a debtor;
 - (b) water or garbage collection services to taxable property that is a residential dwelling; or
 - (c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVII

GENERAL PROVISIONS

Disclosure of Information

46.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

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

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

Disclosure for Research Purposes

47. Notwithstanding section 46, Council may disclose information and records to a third party for research purposes, including statistical research, provided

- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
- (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council’s requirements respecting the use, confidentiality and security of the information.

Validity

48. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

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

(2) If a person fails to start an action or proceeding within the time limit described in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

50.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

- (a) a notice given by mail is deemed received on the fifth day after it is posted;
- (b) a notice posted on property is deemed received on the second day after it is posted; and
- (c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

51.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

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

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

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

Repeal

52. The *Skeetchestn Indian Band Property Taxation Amended By-law 1995-1*, as amended, is hereby repealed in its entirety.

Force and Effect

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [3] day of [November] , 2008, in the Province of British Columbia.

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

[Ronald Ignace]
Chief Ronald Ignace

[Archie A. Denault]
Councillor Archie A. Denault

[Terry A. Denault]
Councillor Terry A. Denault

[Darrel D. Draney]
Councillor Darrel D. Draney

Councillor Pamela K. Jules

SCHEDULE I

(Subsection 17(1))

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE SKEETCHESTN INDIAN BAND**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section ____ of the *Skeetchestn Indian Band Property Taxation Law, 2008*, I request that you provide to me, in writing, no later than _____, the following information relating to the above-noted interest in land:

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

Tax Administrator for the Skeetchestn Indian Band

Dated: _____, 20__ .

SCHEDULE II
 (Subsection 14(1))
TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *Skeetchestn Indian Band Property Taxation Law, 2008*, taxes in the amount of _____ dollars (\$____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Skeetchestn Indian Band, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *Skeetchestn Indian Band Property Taxation Law, 2008*.

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

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

 Tax Administrator for the Skeetchestn Indian Band

Dated: _____, 20____.

SCHEDULE III

(Subsection 30(3))

**COSTS PAYABLE BY DEBTOR ARISING FROM
SEIZURE AND SALE OF PERSONAL PROPERTY**

For costs arising from the seizure and sale of personal property:

1. For preparation of a notice \$50.00
2. For service of notice on each person or place \$250.00
3. For advertising in newspaper \$500.00
4. For time spent in conducting a seizure and sale of personal property \$50.00 per hour
5. Actual cost of seizure and storage will be charged based on receipts.

SCHEDULE IV

(Subsection 20(1))

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Skeetchestn Indian Band Property Taxation Law, 2008*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars (\$_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

Tax Administrator for the Skeetchestn Indian Band

Dated: _____, 20__ .

SCHEDULE V
(Subsection 27(1))

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Skeetchestn Indian Band Property Taxation Law, 2008*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

- Taxes: \$ _____
- Penalties: \$ _____
- Interest: \$ _____
- Total unpaid tax debt: \$ _____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____, no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before _____, a further penalty of _____ dollars (\$ _____) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of _____ percent (___ %) per annum, compounded [monthly/yearly].

Payments must be made at the offices of the Skeetchestn Indian Band, located at [insert address] during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

Tax Administrator for the Skeetchestn Indian Band

Dated: _____, 20__.

SCHEDULE VI
(Subsection 31(1))

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section ____ of the *Skeetchestn Indian Band Property Taxation Law, 2008*, seizing the personal property described as follows:

[insert general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

Tax Administrator for the Skeetchestn Indian Band

Dated: _____, 20____.

SCHEDULE VII

(Subsection 32(1))

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Skeetchestn Indian Band will take place on _____, 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to section ___ of the *Skeetchestn Indian Band Property Taxation Law, 2008*, will be sold at the public auction:

[insert general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

Tax Administrator for the Skeetchestn Indian Band

Dated: _____, 20__ .

SCHEDULE VIII

(Subsection 36(2))

**NOTICE OF SEIZURE AND ASSIGNMENT OF
TAXABLE PROPERTY**

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the “taxable property”)

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section ___ of the *Skeetchestn Indian Band First Nation Property Taxation Law, 2008*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender or auction, including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Skeetchestn Indian Band, a copy of which may be obtained from the tax administrator.
2. The tax administrator will
 - (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and
 - (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.
3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.
5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.
6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.
8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.
9. Council of the Skeetchestn Indian Band will, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.
10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.
11. An assignment of the taxable property operates
 - (a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and
 - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment

is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Skeetchestn Indian Band Property Taxation Law, 2008*.

Tax Administrator for the Skeetchestn Indian Band

Dated: _____, 20__ .

SCHEDULE IX
(Subsection 38(1))

**NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF
TAXABLE PROPERTY**

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20__ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars (\$_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Skeetchestn Indian Band.

The public tender [auction] will take place on:
_____, 20__ at _____ o'clock at
_____ (location).

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars (\$____). The upset price is the lowest price for which the taxable property will be sold.
2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Skeetchestn Indian Band as set out in this notice.
3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%),

any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Skeetchestn Indian Band will, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Skeetchestn Indian Band Property Taxation Law, 2008*.

Tax Administrator for the Skeetchestn Indian Band

Dated: _____, 20____.

SCHEDULE X
(Subsection 45(2))

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Skeetchestn Indian Band Property Taxation Law, 2008*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

Tax Administrator for the Skeetchestn Indian Band

Dated: _____, 20__.

**SKOWKALE FIRST NATION
ANNUAL EXPENDITURE LAW, 2008**

[Effective October 11, 2008]

WHEREAS:

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

B. The Council of the Skowkale First Nation has enacted the *Skowkale First Nation Property Taxation Assessment By-law* dated October 20, 1995, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Skowkale First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Skowkale First Nation Annual Expenditure Law, 2008*.

2. In this Law:

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

“annual budget” means the budget, attached as Schedule I to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Skowkale First Nation Property Taxation Assessment By-law* dated October 20, 1995;

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

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

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by a First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Skowkale First Nation Property Taxation Assessment By-law* dated October 20, 1995.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2008 and ending March 31, 2009 is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law, as set out in Schedule II.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

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

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

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The schedule attached to this Law form part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 1st day of October, 2008, at Chilliwack, in the Province of British Columbia.

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

[Mark Point]

Chief Mark Point

[Gordon Hall]

Councillor Gordon Hall

[Gerald Sepass]

Councillor Gerald Sepass

Councillor James Archie

Councillor Jeffrey Point

SCHEDULE I
ANNUAL BUDGET

REVENUES

Local revenues for current fiscal year	\$394,838.00
Surplus local revenues carried over from previous fiscal years	\$
Deficit local revenues carried over from previous fiscal years	\$
Reserve fund revenues	\$
TOTAL REVENUES	\$

EXPENDITURES

1. General Government Expenditures	\$ 74,500.00
a. Tax Administration	\$ 12,000.00
b. General Administrative	60,000.00
c. Tax Appeals	
d. Audit	2,500.00
2. Protection Services	\$ -
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	\$ -
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	\$ -
a. Recreation	
b. Culture	
c. Other Recreation and Culture	
5. Community Development	\$ -
a. Education	

- b. Housing
- c. Planning and Zoning
- d. Community Planning
- e. Economic Development Program
- f. Heritage Protection
- g. Agricultural Development
- h. Urban Renewal
- i. Beautification
- j. Land Rehabilitation
- k. Tourism Development
- l. Tourism Information
- m. Other Regional Planning and Development
- 6. Environment Health Services \$ -
 - a. Water Purification and Supply
 - b. Sewage Collection and Disposal
 - c. Garbage Waste Collection and Disposal
 - d. Other Environmental Services
- 7. Fiscal Services \$ -
 - a. Interest Payments to the First Nations Finance Authority
 - b. Debt Payments to the First Nations Finance Authority
 - c. Other Payments to the First Nations Finance Authority
 - d. Other Interest Payments
 - e. Other Debt Charges
 - f. Other Fiscal Services
 - g. Debenture Payments
- 8. Other Services \$153,888.50
 - a. Municipal Service Agreements
 - (i) District of Chilliwack \$153,888.50
 - b. Social Programs and Assistance
 - c. Agriculture
 - d. Tourism
 - e. Trade and Industry

f. Other Service		
9. Taxes Collected for Other Governments		\$ 3,527.10
a. BC Assessment	\$ 3,527.10	
10. Grants:		\$151,179.00
a. Home owner grant equivalents:	\$151,179.46	
b. Other grants:		
11. Contingency Amounts:		\$ 11,743.40
12. Payments into reserve funds		
TOTAL EXPENDITURES		\$394,838.00
BALANCE		\$ -

SCHEDULE II
ANNUAL GRANTS

- | | |
|--|----------|
| 1. The following home owner grants are approved: | \$570.00 |
| 2. The following [surrounding land/not-for-profit] grants are approved: | |
| 3. The following [need-based/senior citizen/disability] grants are approved: | \$845.00 |

**SKOWKALE FIRST NATION
ANNUAL RATES LAW, 2008**

[Effective October 11, 2008]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Skowkale First Nation has enacted the *Skowkale First Nation Property Taxation Assessment By-law* dated October 20, 1995, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Skowkale First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Skowkale First Nation Annual Rates Law, 2008*.

2. In this Law:

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

“Assessment Law” means the *Skowkale First Nation Property Taxation Assessment By-law* dated October 20, 1995;

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

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Skowkale First Nation Property Taxation Assessment By-law* dated October 20, 1995.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2008 shall be determined by imposing the rates set out in the Schedule for each property class

established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where:

- (a) the amount of the tax levied on Class 1 taxable property in a taxation year is less than three hundred and fifty dollars (\$350), and
- (b) no taxpayer for that taxable property is over sixty-five (65) years of age, then the taxable property shall be taxed at three hundred and fifty dollars (\$350) for the taxation year.

5. Notwithstanding section 3, where:

- (a) the amount of tax levied on Class 1 taxable property in a taxation year is less than one hundred (\$100) dollars, and
- (b) a taxpayer for that taxable property is at least sixty-five years (65) of age, then the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

6. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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

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

9. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

10. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 1st day of October, 2008, at Chilliwack, in the Province of British Columbia.

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

[Mark Point]

Chief Mark Point

[Gordon Hall]

Councillor Gordon Hall

[Gerald Sepass]

Councillor Gerald Sepass

Councillor James Archie

Councillor Jeffrey Point

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	6.87035
Class 2 - Utilities	57.78839
Class 4 - Major Industry	00.00000
Class 5 - Light Industry	18.72456
Class 6 - Business and Other	17.97914
Class 7 - Forest Land	18.00905
Class 8 - Recreational Property/Non-Profit Organization	6.99370
Class 9 - Farm	21.48472

**SQUIALA FIRST NATION
ANNUAL EXPENDITURE LAW, 2008**

[Effective October 11, 2008]

WHEREAS:

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

B. The Council of the Squiala First Nation has enacted the *Squiala First Nation Property Assessment By-law* dated October 27, 2005 and the *Squiala First Nation Property Taxation By-law* dated October 27, 2005, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Squiala First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Squiala First Nation Annual Expenditure Law, 2008*.

2. In this Law:

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

“annual budget” means the budget, attached as Schedule I to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Squiala First Nation Property Assessment By-law* dated October 27, 2005;

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

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

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by a First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Squiala First Nation Property Taxation By-law* dated October 27, 2005.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2008 and ending March 31, 2009 is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

6. Expenditures of local revenues must be made only in accordance with the annual budget.

7. Notwithstanding section 6 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

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

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

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. The schedule attached to this Law form part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [26th] day of [September], 2008, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

[Sam Jimmie]

Chief

[Mike Jimmie]

Councillor

SCHEDULE I
ANNUAL BUDGET

REVENUES

Local revenues for current fiscal year	\$ 9,206.80
Surplus local revenues carried over from previous fiscal years	\$
Deficit local revenues carried over from previous fiscal years	\$
Reserve fund revenues	\$
TOTAL REVENUES	\$

EXPENDITURES

1. General Government Expenditures	\$ 2,906.80
a. Tax Administration	
b. General Administrative	
c. Tax Appeals	
d. Legislative	
2. Protection Services	\$ 0.00
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	\$ 0.00
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	\$ 2,000.00
a. Recreation	
b. Culture	
c. Other Recreation and Culture	
5. Community Development	\$ 2,300.00
a. Education	

- b. Housing
 - c. Planning and Zoning
 - d. Community Planning
 - e. Economic Development Program
 - f. Heritage Protection
 - g. Agricultural Development
 - h. Urban Renewal
 - i. Beautification
 - j. Land Rehabilitation
 - k. Tourism Development
 - l. Tourism Information
 - m. Other Regional Planning and Development
6. Environment Health Services \$ 1,000.00
- a. Water Purification and Supply
 - b. Sewage Collection and Disposal
 - c. Garbage Waste Collection and Disposal
 - d. Other Environmental Services
7. Fiscal Services \$ 0.00
- a. Interest Payments to the First Nations Finance Authority
 - b. Debt Payments to the First Nations Finance Authority
 - c. Other Payments to the First Nations Finance Authority
 - d. Other Interest Payments
 - e. Other Debt Charges
 - f. Other Fiscal Services
 - g. Debenture Payments
8. Other Services \$ 0.00
- a. Health
 - b. Social Programs and Assistance
 - c. Agriculture
 - d. Tourism
 - e. Trade and Industry

f. Other Service		
9. Taxes Collected for Other Governments	\$	0.00
a. BC Assessment		
10. Grants:	\$	00.00
a. Home owner grant equivalents:		
b. Other grants:		
11. Contingency Amounts: (<i>minimum 1%/ Maximum 10%</i>)	\$	1,000.00
12. Payments into reserve funds		
TOTAL EXPENDITURES	\$	9,206.80
BALANCE	\$	0.00

**SQUIALA FIRST NATION
ANNUAL RATES LAW, 2008**

[Effective October 11, 2008]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Squiala First Nation has enacted the *Squiala First Nation Property Assessment By-law* dated October 27, 2005 and the *Squiala First Nation Property Taxation By-law* dated October 27, 2005, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Squiala First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Squiala First Nation Annual Rates Law, 2008*.

2. In this Law:

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

“Assessment Law” means the *Squiala First Nation Property Assessment By-law* dated October 27, 2005;

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

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Squiala First Nation Property Taxation By-law* dated October 27, 2005.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2008 shall be determined by imposing the rates set out in the Schedule for each property class

established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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

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

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

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the [26th] day of [September], 2008, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

[Sam Jimmie]

Chief

[Mike Jimmie]

Councillor

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE	
	Land	Improvements
Class 1 - Residential	00.00000	00.00000
Class 2 - Utilities	57.78839	55.92551
Class 4 - Major Industry	00.00000	00.00000
Class 5 - Light Industry	00.00000	00.00000
Class 6 - Business and Other	00.00000	00.00000
Class 7 - Forest Land	00.00000	00.00000
Class 8 - Recreational Property/Non-Profit Organization	00.00000	00.00000
Class 9 - Farm	00.00000	00.00000
Class 10 - CPR Railway Land and Track	00.00000	00.00000

**ST. MARY’S INDIAN BAND
PROPERTY ASSESSMENT AMENDMENT LAW, 2008-02**

[Effective December 17, 2008]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the Council of the St. Mary’s Indian Band enacted the *St. Mary’s Indian Band Property Assessment Law, 2008*, which came into force on September 18, 2008;

B. The Council of the St. Mary’s Indian Band deems it to be in the best interests of the St. Mary’s Indian Band to amend that law; and

C. Pursuant to subsections 6(2) and 8(2) of the *First Nations Fiscal and Statistical Management Act*, the First Nations Tax Commission has the discretion to exempt St. Mary’s Indian Band from the requirements under subsections 6(1) and 8(1) of that Act with respect to the amendments herein;

NOW THEREFORE the Council of the St. Mary’s Indian Band, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *St. Mary’s Indian Band Property Assessment Amendment Law, 2008-02*.

2. Subsection 29(2) of the *St. Mary’s Indian Band Property Assessment Law, 2008* is hereby amended by deleting it in its entirety and replacing it with the following:

“ (2) The address for delivery of a Notice of Appeal to the assessor is:
BC Assessment Authority 200 117 Cranbrook Street North Cranbrook,
BC, V1C 3P8”

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

THIS LAW IS HEREBY DULY ENACTED by Council at a duly convened meeting held on the [26th] day of November, 2008, in the Ktunaxa Nation Territory.

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

Chief Sophie Pierre

[Joe Pierre, Jr.]

Councillor Joe Pierre, Jr.

[Jim Whitehead]

Councillor Jim Whitehead

[Remus Clement]

Councillor Remus Clement

**ST. MARY'S INDIAN BAND
PROPERTY ASSESSMENT LAW, 2008**

[Effective September 18, 2008]

TABLE OF CONTENTS

Part I	Citation	335
Part II	Definitions and References.....	335
Part III	Administration.....	338
Part IV	Assessed Value	338
Part V	Requests for Information and Inspections.....	340
Part VI	Assessment Roll and Assessment Notice	342
Part VII	Errors and Omissions in Assessment Roll.....	345
Part VIII	Reconsideration of Assessment	347
Part IX	Assessment Review Board	348
Part X	Appeal to Assessment Review Board.....	350
Part XI	General Provisions	357

SCHEDULES

- I Property Classes
- II Request for Information by Assessor
- III Notice of Assessment Inspection
- IV Declaration of Purpose for the Use of Assessment Information
- V Assessment Notice
- VI Request for Reconsideration of Assessment
- VII Notice of Appeal to Assessment Review Board
- VIII Notice of Withdrawal
- IX Notice of Hearing
- X Order to Attend/Produce Documents
- XI Certification of Assessment Roll by Assessor

WHEREAS:

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

B. The Council of the St. Mary's Indian Band deems it to be in the best interests of the St. Mary's Indian Band to make a law for such purposes; and

C. The Council of the St. Mary's Indian Band has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the St. Mary's Indian Band, at a duly convened meeting, enacts as follows:

PART I CITATION

Citation

1. This Law may be cited as the *St. Mary's Indian Band Property Assessment Law, 2008*.

PART II DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

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

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

“assessed value” means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

“assessment” means a valuation and classification of an interest in land;

“Assessment Notice” means a notice containing the information set out in Schedule V;

“Assessment Review Board” means a board established by Council in accordance with Part IX;

“assessment roll” means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll and an assessment roll referenced in subsection 10(3);

“assessor” means a person appointed by Council under subsection 3(1);

“chair” means the chair of the Assessment Review Board;

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

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

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

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

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

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

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

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

“manufactured home” means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

- (a) be moved from one place to another by being towed or carried, and
- (b) provide
 - (i) a dwelling house or premises,
 - (ii) a business office or premises,
 - (iii) accommodation for any other purpose,
 - (iv) shelter for machinery or other equipment, or
 - (v) storage, workshop, repair, construction or manufacturing facilities;

“Notice of Appeal” means a notice containing the information set out in Schedule VII;

“Notice of Assessment Inspection” means a notice containing the information set out in Schedule III;

“Notice of Hearing” means a notice containing the information set out in Schedule IX;

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

“Order to Attend/Provide Documents” means an order containing the information set out in Schedule X;

“party”, in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

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

“property class” means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

“Province” means the province of British Columbia;

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

“resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;

“revised assessment roll” means an assessment roll amended in accordance with section 12 of this Law;

“secretary” means the secretary of the Assessment Review Board appointed under subsection 25(1);

“SMIB” means the St. Mary’s Indian Band, being a band named in the schedule to the Act;

“supplementary assessment roll” means an assessment roll under section 19;

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

“Taxation Law” means the *St. Mary’s Indian Band Property Taxation Law, 2008*;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation; and

“taxes” includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of SMIB, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, reference to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 1(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III ADMINISTRATION

Assessor

3.(1) Council must, by resolution, appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An appointment under subsection (1) is on the terms and conditions set out in the resolution.

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

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of SMIB to fulfill any of the powers and obligations of the Council under this Law and the Act.

Application of Law

5. This Law applies to all interests in land.

PART IV ASSESSED VALUE

Assessment and Valuation

6.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

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

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that subsection for an

assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

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

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

- (a) present use;
- (b) location;
- (c) original cost;
- (d) replacement cost;
- (e) revenue or rental value;
- (f) selling price of the interest in land and comparable interests in land;
- (g) economic and functional obsolescence; and
- (h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The property classes established under subsection (10) are set out in Schedule I to this Law, and the classification criteria for each property class shall be determined using the corresponding provincial classification rules.

(12) As an exception to subsection (11), Class 7 (Forest land) must include only lands respecting which a licence or permit to cut timber has been issued under the *Indian Act*.

(13) The assessor must assess interests in land according to the property classes established under this Law.

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

(15) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(16) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(17) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(18) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

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

Exemption from Assessment

7.(1) Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

(2) Notwithstanding any other provision in this Law, an interest in land is exempt from assessment under this Law if:

- (a) Council has issued written authorization for the interest in land to be used for grazing; and
- (b) the principal use of the interest in land is grazing.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

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

Inspections

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered

(a) if delivered personally, at the time personal delivery is made;

(b) if sent by mail, five (5) days after the day on which the notice is postmarked;

(c) if sent by fax, at the time indicated on the confirmation of transmission; and

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

10.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

- (a) the name and last known address of the holder of the interest in land;
- (b) a short description of the interest in land;
- (c) the classification of the interest in land;
- (d) the assessed value by classification of the interest in land;
- (e) the total assessed value of the interest in land;
- (f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and
- (g) any other information the assessor considers necessary or desirable.

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 57 is and continues to be an assessment roll under this Law and shall be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

Certification by Assessor

11. On completion of an assessment roll and on or before December 31 in that year, the assessor must

- (a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified assessment roll to Council.

Assessor to Prepare and Certify Revised Assessment Roll

12.(1) No later than March 31 of the year following certification of the assessment roll under section 11, the assessor must

- (a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;
- (b) date and initial amendments made to the assessment roll under this subsection; and
- (c) prepare a revised assessment roll.

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

(a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

Validity of Assessment Roll

13. An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite

(i) any omission, defect or error committed in, or with respect to, the assessment roll,

(ii) any defect, error or misstatement in any notice required, or

(iii) any omission to mail any notice required; and

(b) for all purposes, the assessment roll of SMIB until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

14.(1) On receipt by Council, the assessment roll is open to inspection in the SMIB office by any person during regular business hours.

(2) In addition to inspection under subsection (1), Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll

(a) to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) to harass an individual.

(4) The assessor may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

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

Assessment Notice

17.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice will be deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) The assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars (\$6), the information contained in the current Assessment Notice sent by the assessor.

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

18.(1) Before March 16 of the year following the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2).

(2) Before March 16 of the year following the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

- (a) holder of the interest in land; and
- (b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

- (a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in
 - (i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or
 - (ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

- (d) improvements, other than a manufactured home, that
 - (i) are substantially damaged or destroyed after October 31 and before the following January 1, and
 - (ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

- (a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or
- (b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this subsection must not be prepared after December 31 of the year following certification of the assessment roll under section 11.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

- (a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or
- (b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

- (c) a holder's failure to disclose,
- (d) a holder's concealment of particulars relating to assessable property,
- (e) a person's failure to respond to a request for information under subsection 8(1), or
- (f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the year following certification of the assessment roll under section 11, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21.(1) Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 18(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

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

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

22.(1) SMIB must remunerate

- (a) a member of the Assessment Review Board and a replacement member appointed to act, other than the chair, for his or her services at a rate of two hundred and fifty dollars (\$250.00) per day, and
- (b) the chair for his or her services at a rate of three hundred dollars (\$300.00) per day,

for time spent on activities related to the Assessment Review Board.

(2) SMIB must reimburse a member of the Assessment Review Board and a replacement member for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

23.(1) A person must not serve as a member of the Assessment Review Board if the person

- (a) has a personal or financial interest in the assessable property that is the subject of an appeal;
- (b) is the Chief of SMIB or a member of Council;
- (c) is an employee of SMIB; or
- (d) has financial dealings with SMIB, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in SMIB does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

- (a) supervise and direct the work of the Assessment Review Board;
- (b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;
- (c) determine procedures to be followed at hearings consistent with this Law; administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and
- (d) preside at hearings of the Assessment Review Board.

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

Appointment of Secretary

25.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

- (2) The secretary of the Assessment Review Board must
 - (a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and
 - (b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

26. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

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

Duty of Member

27. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

- 28.** The Assessment Review Board
- (a) must consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and
 - (b) must hear and determine appeals made under this Part.

Notice of Appeal

29.(1) Any person, including without limitation SMIB and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

- (a) a completed Notice of Appeal,
- (b) a copy of the Assessment Notice, and
- (c) an administration fee of twenty-five dollars (\$25),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is:

BC Assessment
1537 Hillside Avenue
Victoria, British Columbia V8T 4Y2

(3) The grounds for an appeal may be in respect of one or more of the following:

- (a) the assessed value of the property;
- (b) the assessment classification of the property;
- (c) the applicability of an exemption to the property;
- (d) any alleged error or omission in an assessment or Assessment Notice; and
- (e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

31.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

- (a) results in a decrease in the assessed value of the property;
- (b) does not change the classification of the property; and
- (c) does not result in the removal of an exemption.

Parties

- 32.** The parties in a hearing, except as provided in subsection 31(3), are
- (a) the complainant;
 - (b) the holder of the assessable property, if not the complainant;
 - (c) the assessor; and
 - (d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

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

Timing for Hearing

34. Subject to section 47, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

Daily Schedule

- 35.(1)** The chair must
- (a) create a daily schedule for the hearings of the Assessment Review Board; and
 - (b) post the daily schedule at the place where the Assessment Review Board is to meet.
- (2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

- 36.(1)** The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.
- (2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.
 - (3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.
 - (4) The burden of proof in an appeal is on the person bringing the appeal.
 - (5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably

required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

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

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

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

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

Maintaining Order at Hearings

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

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

38.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

- (a) the appeal is not within the jurisdiction of the Assessment Review Board;
- (b) the appeal was not filed within the applicable time limit; or
- (c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

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

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

39.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there shall not be less than three (3) members present at any time.

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

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

42. Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

Orders to Attend/Provide Documents

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

- (a) attend a hearing to give evidence, or
- (b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Provide Documents and serving it on the person at least two (2) days before the hearing.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar (\$20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

- (a) the chair must sign and issue an Order to Attend/Provide Documents and the party must serve it on the witness at least two (2) days before the hearing; and

(b) a party requesting the attendance of a witness must pay a twenty dollar (\$20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

44. The Assessment Review Board may

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

(b) at any time during a hearing, adjourn the hearing.

Costs

45. The Assessment Review Board may make orders

(a) requiring a party to pay all or part of the costs of another party in respect of the appeal,

(b) requiring a party to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

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

Reference on Question of Law

46. At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

47. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

- (b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or
- (c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

48.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

49.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of twenty-five dollars (\$25.00).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document must be considered to have been delivered

(a) if delivered personally, at the time that personal delivery is made;

(b) if sent by registered mail, on the fifth day after it is mailed;

- (c) if sent by fax, at the time indicated on the confirmation of transmission; or
- (d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day must be considered to have been delivered at 09:00 on the next business day.

Appeals

51.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction, on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

PART XI

GENERAL PROVISIONS

Disclosure of Information

52.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

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

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

Disclosure for Research Purposes

53. Notwithstanding section 52, Council may disclose information and records to a third party for research purposes, including statistical research, provided

- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

54. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under this Law be affected by

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

Notices

55.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law

- (a) a notice given by mail is deemed received on the fifth day after it is posted;
- (b) a notice posted on property is deemed received on the second day after it is posted; and
- (c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

56.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

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

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

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

Repeal

57. The *St. Mary's Indian Band Property Assessment By-law* No. 981-40-099, as amended, is hereby repealed in its entirety.

Force and Effect

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

THIS LAW IS HEREBY DULY ENACTED by Council at a duly convened meeting held on the [9th] day of July, 2008, in the Ktunaxa Nation Territory.

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

[Sophie Pierre]

Chief Sophie Pierre

[Joe Pierre]

Councillor Joe Pierre

Councillor Jim Whitehead

[Agnes McCoy]

Councillor Agnes McCoy

Councillor Remus Clement

SCHEDULE I
PROPERTY CLASSES

Class 1 - Residential

Class 2 - Utilities

Class 4 - Major Industry

Class 5 - Light Industry

Class 6 - Business and Other

Class 7 - Forest Land

Class 8 - Recreational Property/Non-Profit Organization

Class 9 - Farm

SCHEDULE II

(Subsection 8(1))

**REQUEST FOR INFORMATION BY ASSESSOR
FOR THE ST. MARY'S INDIAN BAND**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to subsection ___ of the *St. Mary's Indian Band Property Assessment Law, 2008*, I request that you provide to me, in writing, no later than _____, the following information relating to the above-noted interest in land:

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

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

Assessor for the St. Mary's Indian Band

Dated: _____, 20__ .

SCHEDULE III

(Subsection 9(2))

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "assessable property")

DATE: _____

TAKE NOTICE that, pursuant to subsection ___ of the *St. Mary's Indian Band Property Assessment Law, 2008*, the assessor for the St. Mary's Indian Band proposes to conduct an inspection of the above-referenced assessable property on _____, 20__ at _____ am/pm.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

Assessor for the St. Mary's Indian Band

Dated: _____ . 20__ .

SCHEDULE IV

(Subsection 14(4))

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

I, _____ [name], of _____
_____ [address], _____ [city], _____ [province],
_____ [postal code], declare and certify that I will not use the assessment
roll or information contained in the assessment roll to obtain names, addresses or
telephone numbers for solicitation purposes, whether the solicitations are made by
telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used
for the following purpose(s):

- (1) a complaint or appeal under the *St. Mary's Indian Band Property Assessment Law, 2008*;
- (2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or
- (3) other: _____ .

Signed: _____
[please print name]

Dated: _____, 20__ .

SCHEDULE V

(Subsection 17(1))

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that the assessment roll has been certified by the assessor for the St. Mary’s Indian Band and delivered to the Band Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *St. Mary’s Indian Band Property Assessment Law, 2008*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form specified in the *St. Mary’s Indian Band Property Assessment Law, 2008*.

Tax Administrator for the St. Mary’s Indian Band

Dated: _____, 20__

SCHEDULE VI
(Subsection 20(3))

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the St. Mary's Indian Band
[address]

PURSUANT to the provisions of the *St. Mary's Indian Band Property Assessment Law, 2008*, I hereby request a reconsideration of the assessment of the following interest in land:

(description of the interest in land as described in the Assessment Notice)

I am: ___ a holder of the interest in land
___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

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

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

Address and telephone number at which applicant can be contacted:

Name of Applicant (please print)

Signature of Applicant

Dated: _____, 20__

SCHEDULE VII
(Subsection 29(1))

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the St. Mary’s Indian Band
[address]

PURSUANT to the provisions of the *St. Mary’s Indian Band Property Assessment Law, 2008*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

(description of the assessable property, including assessment roll number, as described in the Assessment Notice)

The grounds for the appeal are:

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

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

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

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

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

Name of Complainant (please print)

Signature of Complainant
(or representative)

Dated: _____, 20__

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VIII

(Subsection 48(1))

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the St. Mary's Indian Band

[address]

PURSUANT to the provisions of the *St. Mary's Indian Band Property Assessment Law, 2008* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

Name of Complainant (please print)

Signature of Complainant
(or representative)

Dated: _____, 20__

SCHEDULE IX

(Subsection 31(2))

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 20__

Time: _____ (a.m./p.m.)

Location: [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

[all submissions and documents received in respect of the appeal will be forwarded to all parties]

Chair, Assessment Review Board

Dated: _____, 20__

SCHEDULE X
(Subsection 43(1))

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the St. Mary's Indian Band in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20__

Time: _____ (a.m./p.m.)

Location: _____ [insert address]

to give evidence concerning the assessment and to bring with you the following documents:

and any other documents in your possession that may relate to this assessment.

A twenty dollars (\$20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [insert address] on or before _____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

Chair, Assessment Review Board

Dated: _____, 20__

SCHEDULE XI

(Section 11 and subsection 12(2))

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

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

I, _____, being the assessor for the St. Mary’s Indian Band, hereby certify that this is the St. Mary’s Indian Band [revised/supplementary] assessment roll for the year 20__ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *St. Mary’s Indian Band Property Assessment Law, 2008*.

(Signature of Assessor)

Dated _____, 20__ at _____, _____ .
(City) (Province)

**ST. MARY'S INDIAN BAND
PROPERTY TAXATION LAW, 2008**

[Effective September 18, 2008]

TABLE OF CONTENTS

PART I	Citation	372
PART II	Definitions and References.....	372
PART III	Administration.....	375
PART IV	Liability for Taxation.....	375
PART V	Exemptions from Taxation	376
PART VI	Grants and Tax Abatement	377
PART VII	Levy of Tax.....	378
PART VIII	Tax Roll and Tax Notice.....	378
PART IX	Periodic Payments	380
PART X	Payment Receipts and Tax Certificates	381
PART XI	Penalties and Interest.....	381
PART XII	Revenues and Expenditures.....	382
PART XIII	Collection and Enforcement.....	383
PART XIV	Seizure and Sale of Personal Property	385
PART XV	Seizure and Assignment of Taxable Property.....	386
PART XVI	Discontinuance of Services	389
PART XVII	General Provisions	389

SCHEDULES

- I Request for Information by Tax Administrator
- II Tax Notice
- III Costs Payable by Debtor Arising from Seizure and Sale of Personal Property
- IV Tax Certificate
- V Tax Arrears Certificate
- VI Notice of Seizure and Sale of Personal Property
- VII Notice of Sale of Seized Personal Property
- VIII Notice of Seizure and Assignment of Taxable Property
- IX Notice of Sale of a Right to Assignment of Taxable Property
- X Notice of Discontinuance of Services

WHEREAS:

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

B. The Council of the St. Mary's Indian Band deems it to be in the best interests of the St. Mary's Indian Band to make a law for such purposes; and

C. The Council of the St. Mary's Indian Band has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the St. Mary's Indian Band, at a duly convened meeting, enacts as follows:

**PART I
CITATION**

Citation

1. This Law may be cited as the St. Mary's Indian Band *Property Taxation Law, 2008*.

**PART II
DEFINITIONS AND REFERENCES**

Definitions and References

2.(1) In this Law:

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

“assessed value” has the meaning given to that term in the Assessment Law;

“Assessment Law” means the *St. Mary's Indian Band Property Assessment Law, 2008*;

“Assessment Review Board” means the assessment review board established under the Assessment Law;

“assessment roll” has the meaning given to that term in the Assessment Law;

“assessor” means a person appointed to that position under the Assessment Law;

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

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

“debtor” means a person liable for unpaid taxes imposed under this Law;

“expenditure law” means an expenditure law enacted under paragraph 5(1)(b) of the Act;

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

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

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

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

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

“locatee” means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

“manufactured home” has the meaning given to that term in the Assessment Law;

“Notice of Discontinuance of Services” means a notice containing the information set out in Schedule X;

“Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;

“Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VII;

“Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII;

“Notice of Seizure and Sale” means a notice containing the information set out in Schedule VI;

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

“property class” has the meaning given to that term in the Assessment Law;

“Province” means the province of British Columbia;

“registry” means any land registry in which interests in land are registered;

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

“resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;

“SMIB” means the St. Mary’s Indian Band, being a band named in the schedule to the Act;

“SMIB Corporation” means a corporation that is at least majority-owned by SMIB;

“tax administrator” means a person appointed by Council under subsection 3(1) to administer this Law;

“Tax Arrears Certificate” means a certificate containing the information set out in Schedule V;

“Tax Certificate” means a certificate containing the information set out in Schedule IV;

“Tax Notice” means a notice containing the information set out in Schedule II;

“tax roll” means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

“taxable property” means an interest in land that is subject to taxation under this Law;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;

“taxes” include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of SMIB, and all penalties, interest and costs added to taxes under such a law; and

“taxpayer” means a person liable for taxes in respect of taxable property.

(2) In this Law, reference to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of St. Mary's Chief and Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of SMIB.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of SMIB's local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of SMIB to fulfill any of the powers and obligations of the Council under this Law and the Act.

PART IV LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax liability

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to SMIB, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Where a person alleges that he or she is not liable to pay taxes imposed under this Law, the person may seek a remedy from the Assessment Review Board, Council, or the Commission, or initiate proceedings in a court of competent jurisdiction.

(5) Taxes are due and payable under this Law notwithstanding a proceeding under subsection (4).

(6) Any person who shares the same interest in taxable property is jointly and severally liable to SMIB for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including for clarity interest, penalties and costs as provided in this Law.

Tax Refunds

7.(1) Where

(a) the Assessment Review Board, Council, the Commission or a court of competent jurisdiction determines that a person is not liable for taxes under this Law, or

(b) it is determined under this Law that a person was taxed in excess of the proper amount,

the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to SMIB in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on April 1, July 1, October 1 and January 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to SMIB on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V

EXEMPTIONS FROM TAXATION

Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of SMIB;

- (b) subject to subsection (2), any interest in land held or occupied by SMIB or a SMIB Corporation;
- (c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;
- (d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;
- (e) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and
- (f) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of SMIB, SMIB or a SMIB Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of SMIB, SMIB or a SMIB Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

PART VI

GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

9. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

10.(1) Council may provide for a grant to a holder, equivalent to or less than the taxes payable on a property, where

- (a) the holder of the property is a charitable, philanthropic or other not-for-profit corporation; and
- (b) Council considers that the property is used for a purpose that is directly related to the purposes of the corporation.

(2) Council may provide for a grant to holders who would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(3) A grant under subsection (2) must be in an amount equal to the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(4) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII LEVY OF TAX

Tax Levy

11.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars (\$1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land, provided that the minimum tax must not exceed one hundred dollars (\$100.00).

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

12.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of SMIB during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the St. Mary's Indian Band.

PART VIII TAX ROLL AND TAX NOTICE

Tax Roll

13.(1) On or before May 31 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

- (c) the name and address of every person entered on the assessment roll with respect to the property;
- (d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;
- (e) the amount of taxes levied on the property in the current taxation year under this Law; and
- (f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

- (a) the amount of taxes levied on the property in the current taxation year under this Law; and
- (b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

14.(1) On or before June 1 in each taxation year, the tax administrator must mail a Tax Notice to

- (a) each holder of taxable property under this Law, and
- (b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

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

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

(6) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under Part IX.

Amendments to Tax Roll and Tax Notices

15.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

16.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

17.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PERIODIC PAYMENTS

Taxes as Percentage of Rental Payment

18.(1) Council, with the consent of the locatee where applicable, may by resolution declare that taxes respecting an interest in land that is leased be expressed as a percentage of the rent payment and collected with it in accordance with the terms of a lease agreement or the terms of an agreement with the landlord.

(2) Where SMIB has entered an agreement with the Crown or with any person entitled to receive rents, for the collection of tax under this Part, the receipt by the Crown or such person of payment on account of tax will be a discharge of the liability for tax to the extent of the payment.

(3) Where taxes are due and payable in conjunction with payment of rent under this Part, the proportionate payment is due and payable on the date that the rent is due and payable.

PART X

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

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

Tax Certificate

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

(2) The fee for a Tax Certificate is twenty-five dollars (\$25.00) for each tax roll folio searched.

PART XI

PENALTIES AND INTEREST

Penalty

21. If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10 %) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

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

Application of Payments

23. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XII

REVENUES AND EXPENDITURES

Revenues and Expenditures

24.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of SMIB.

(2) Revenues raised include

(a) taxes, including for clarity interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

25.(1) Council may establish reserve funds for one or more of the following purposes:

(a) capital infrastructure replacement; and

(b) capital infrastructure improvement.

(2) Except as provided in this section, money in a reserve fund must be deposited in a separate account and the money and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) For capital purpose reserve funds, Council may

(a) under an expenditure law, transfer moneys in a reserve fund to another reserve fund or account only where all projects for which the reserve fund was established have been completed; and

(b) by resolution, borrow money from a reserve fund where not immediately required, on condition that SMIB repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to SMIB, no later than the time when the money is needed for the purposes of that reserve fund.

(4) For non-capital purpose reserve funds, transfers or borrowing of reserve funds must be authorized by Council in an expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

- (c) securities of a municipal finance authority or the First Nations Finance Authority;
- (d) investments guaranteed by a bank, trust company or credit union; or
- (e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XIII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

26.(1) The liability referred to in subsection 6(2) is a debt recoverable by SMIB in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIV, XV or XVI, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIV, XV or XVI of this Law and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIV, XV and XVI.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIV

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III to this Law.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

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

Notice of Sale of Seized Personal Property

32.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

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

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to SMIB in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

36.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

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

Upset Price

37.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

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

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, SMIB is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

39. The tax administrator must, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 41(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to SMIB the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, SMIB must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian and Northern Affairs in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 38(3).

Assignment of Taxable Property

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

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection (2) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon registration under subsection (2), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to SMIB, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by SMIB

44.(1) If the right to assignment of taxable property is purchased by SMIB under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XVI

DISCONTINUANCE OF SERVICES

Discontinuance of Services

45.(1) Subject to this section, SMIB may discontinue any service it provides to the taxable property of a debtor if

- (a) revenues from this Law or any property taxation law enacted by SMIB are used to provide that service to taxpayers; and
- (b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

- (3) SMIB must not discontinue
 - (a) fire protection or police services to the taxable property of a debtor;
 - (b) water or garbage collection services to taxable property that is a residential dwelling; or
 - (c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVII

GENERAL PROVISIONS

Disclosure of Information

46.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

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

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

Disclosure for Research Purposes

47. Notwithstanding section 46, Council may disclose information and records to a third party for research purposes, including statistical research, provided

- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
- (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

48. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or
- (c) a failure of SMIB, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

49.(1) No person may commence an action or proceeding for the return of money paid to SMIB, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the making of the payment.

(2) If a person fails to start an action or proceeding within the time limit described in this section, then money paid to SMIB must be deemed to have been voluntarily paid.

Notices

50.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law

- (a) a notice given by mail is deemed received on the fifth day after it is posted;
- (b) a notice posted on property is deemed received on the second day after it is posted; and
- (c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

51.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

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

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

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

Repeal

52. The *St. Mary's Indian Band Property Taxation By-law* No. 981-40-099, as amended, is hereby repealed in its entirety.

Force and Effect

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

THIS LAW IS HEREBY DULY ENACTED by Council at a duly convened meeting held on the [9th] day of July, 2008, in the Ktunaxa Nation Territory.

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

[Sophie Pierre]

Chief Sophie Pierre

Councillor Jim Whitehead

[Agnes McCoy]

Councillor Agnes McCoy

[Joe Pierre]

Councillor Joe Pierre

Councillor Remus Clement

SCHEDULE I

(Subsection 17(1))

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE ST. MARY'S INDIAN BAND**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to subsection ___ of the *St. Mary's Indian Band Property Taxation Law, 2008*, I request that you provide to me, in writing, no later than _____, the following information relating to the above-noted interest in land:

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

Tax Administrator for the St. Mary's Indian Band

Dated: _____, 20__.

SCHEDULE II
(Subsection 14(1))
TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *St. Mary's Indian Band Property Taxation Law, 2008*, taxes in the amount of _____ dollars (\$____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the St. Mary's Indian Band, located at 7470 Mission Road, Cranbrook, British Columbia, during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *St. Mary's Indian Band Property Taxation Law, 2008*.

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

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

Tax Administrator for the St. Mary's Indian Band

Dated: _____, 20__

SCHEDULE III
(Subsection 30(3))

**COSTS PAYABLE BY DEBTOR ARISING FROM
SEIZURE AND SALE OF PERSONAL PROPERTY**

For costs arising from the seizure and sale of personal property:

- | | |
|--|-------------------|
| 1. For preparation of a notice | \$ 25.00 |
| 2. For service of notice on each person or place | \$ 25.00 |
| 3. For advertising in newspaper | \$ 25.00 |
| 4. For time spent in conducting a seizure and sale of personal property | \$ 30.00 per hour |
| 5. Actual cost of seizure and storage will be charged based on receipts. | |

SCHEDULE IV

(Subsection 20(1))

TAX CERTIFICATE

In respect of the interest in land described as: _____
and pursuant to the *St. Mary's Indian Band Property Taxation Law, 2008*, I hereby
certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land
have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____
dollars (\$_____) are due and owing on the above-referenced interest in land as
of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

Tax Administrator for the St. Mary's Indian Band

Dated: _____, 20__

SCHEDULE V
(Subsection 27(1))

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____
_____ and pursuant to the *St. Mary's Indian Band Property Taxation Law, 2008*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

- Taxes: \$ _____
- Penalties: \$ _____
- Interest: \$ _____
- Total unpaid tax debt: \$ _____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____, no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before _____, a further penalty of _____ dollars (\$ _____) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of _____ percent (___ %) per annum, compounded [monthly/yearly].

Payments must be made at the offices of the St. Mary's Indian Band, located at 7470 Mission Road, Cranbrook, British Columbia, during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

Tax Administrator for the St. Mary's Indian Band

Dated: _____, 20__

SCHEDULE VI
(Subsection 31(1))

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to subsection ____ of the *St. Mary's Indian Band Property Taxation Law, 2008*, seizing the personal property described as follows:

[insert general description of the personal property to be seized].

2. The tax administrator may retain a sheriff, bailiff or bylaw enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

Tax Administrator for the St. Mary's Indian Band

Dated: _____, 20__

SCHEDULE VII
(Subsection 32(1))

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the St. Mary's Indian Band will take place on _____, 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to subsection ___ of the *St. Mary's Indian Band Property Taxation Law, 2008*, will be sold at the public auction:

(general description of the goods)

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to St. Mary's Indian Band in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

Tax Administrator for the St. Mary's Indian Band

Dated: _____, 20__

SCHEDULE VIII

(Subsection 36(2))

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to subsection ___ of the *St. Mary's Indian Band Property Taxation Law, 2008*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender or auction, including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the St. Mary's Indian Band ("SMIB"), a copy of which may be obtained from the tax administrator.
2. The tax administrator will
 - (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and
 - (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.
3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.
4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five

percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, SMIB will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to SMIB the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the “redemption period”). Where the right to an assignment is redeemed, SMIB will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, SMIB will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the St. Mary's Indian Band will, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or SMIB, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to SMIB, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *St. Mary's Indian Band Property Taxation Law, 2008*.

Tax Administrator for the St. Mary's Indian Band

Dated: _____, 20__

SCHEDULE IX
(Subsection 38(1))

**NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF
TAXABLE PROPERTY**

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the “taxable property”)

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20__ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars (\$_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the St. Mary’s Indian Band (“SMIB”).

The public tender [auction] will take place on:
_____, 20__ at _____ o’clock at
_____ (location).

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars (\$_____). The upset price is the lowest price for which the taxable property will be sold.
2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the St. Mary’s Indian Band as set out in this notice.
3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, SMIB will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
4. The debtor may redeem the right to an assignment of the taxable property by paying to SMIB the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect

of the taxable property (referred to as the “redemption period”). Where the right to an assignment is redeemed, SMIB will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, SMIB will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the St. Mary’s Indian Band will, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to SMIB, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *St. Mary’s Indian Band Property Taxation Law, 20__* .

Tax Administrator for the St. Mary’s Indian Band

Dated: _____, 20__

SCHEDULE X
(Subsection 45(2))

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *St. Mary's Indian Band Property Taxation Law, 2008*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

Tax Administrator for the St. Mary's Indian Band

Dated: _____, 20__

**SUMAS FIRST NATION
ANNUAL EXPENDITURE LAW, 2008**

[Effective November 8, 2008]

WHEREAS:

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

B. The Council of the Sumas First Nation has enacted the *Sumas First Nation Property Assessment By-law* dated October 12, 2004 and the *Sumas First Nation Property Taxation By-law* dated October 12, 2004, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

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

1. This Law may be cited as the *Sumas First Nation Annual Expenditure Law, 2008*.

2. In this Law:

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

“annual budget” means the budget, attached as Schedule I to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Sumas First Nation Property Assessment By-law* dated October 12, 2004;

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

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

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by a First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Sumas First Nation Property Taxation By-law* dated October 12, 2004.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2008 and ending March 31, 2009 is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

6. Expenditures of local revenues must be made only in accordance with the annual budget.

7. Notwithstanding section 6 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

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

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

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. The schedule attached to this Law form part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 28 day of October, 2008, at Abbotsford, in the Province of British Columbia.

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

[Dalton Silver]

Chief

[Clint Tuttle]

Councillor

[Murray Ned]

Councillor

SCHEDULE I
ANNUAL BUDGET

REVENUES

Local revenues for current fiscal year	\$195,383
Surplus local revenues carried over from previous fiscal years	
Deficit local revenues carried over from previous fiscal years	
Reserve fund revenues	
TOTAL REVENUES	\$195,383

EXPENDITURES

1. General Government Expenditures		\$56,182
a. Tax Administration	\$5,000	
b. General Administrative	46,182	
c. Tax Appeals	5,000	
d. Legislative		
2. Protection Services		\$1,560
a. Policing		
b. Firefighting	\$1,389	
c. Regulatory Measures		
d. Other Protective Services	171	
3. Transportation		\$13,000
a. Roads and Streets	\$10,000	
b. Snow and Ice Removal	3,000	
c. Parking		
d. Public Transit		
e. Other Transportation		
4. Recreation and Cultural Services		\$88,000
a. Recreation	\$86,000	
b. Culture	2,000	
c. Other Recreation and Culture		
5. Community Development		\$30,000
a. Education	\$5,000	

- b. Housing
- c. Planning and Zoning
- d. Community Planning
- e. Economic Development Program
- f. Heritage Protection
- g. Agricultural Development
- h. Urban Renewal 25,000
- i. Beautification
- j. Land Rehabilitation
- k. Tourism Development
- l. Tourism Information
- m. Other Regional Planning and Development
- 6. Environment Health Services \$4,668
 - a. Water Purification and Supply
 - b. Sewage Collection and Disposal \$1,603
 - c. Garbage Waste Collection and Disposal 3,065
 - d. Other Environmental Services
- 7. Fiscal Services
 - a. Interest Payments to the First Nations Finance Authority
 - b. Debt Payments to the First Nations Finance Authority
 - c. Other Payments to the First Nations Finance Authority
 - d. Other Interest Payments
 - e. Other Debt Charges
 - f. Other Fiscal Services
 - g. Debenture Payments
- 8. Other Services
 - a. Health
 - b. Social Programs and Assistance
 - c. Agriculture
 - d. Tourism
 - e. Trade and Industry
 - f. Other Service

9. Taxes Collected for Other Governments	
a. Other	
10. Grants:	
a. Home owner grant equivalents:	
b. Other grants:	
11. Contingency Amounts:	\$1,973
12. Payments into reserve funds	
TOTAL EXPENDITURES	\$195,383
BALANCE	\$ -

**SUMAS FIRST NATION
ANNUAL RATES LAW, 2008**

[Effective November 8, 2008]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Sumas First Nation has enacted the *Sumas First Nation Property Assessment By-law* dated October 12, 2004 and the *Sumas First Nation Property Taxation By-law* dated October 12, 2004, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Sumas First Nation Annual Rates Law, 2008*.

2. In this Law:

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

“Assessment Law” means the *Sumas First Nation Property Assessment By-law* dated October 12, 2004;

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

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Sumas First Nation Property Taxation By-law* dated October 12, 2004.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2008 shall be determined by imposing the rates set out in the Schedule for each property class

established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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

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

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

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 28 day of October, 2008, at Abbotsford, in the Province of British Columbia.

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

[Dalton Silver]

Chief

[Clint Tuttle]

Councillor

[Murray Ned]

Councillor

SCHEDULE**TAX RATES**

PROPERTY CLASS	Tax Rate per \$1,000 Assessed Value	Tax Rate per \$1,000 of Assessed Land Value (More than \$5,000 Assessed Improvement Value)
Class 1 – Residential	7.30484	00.32198
Class 2 – Utilities	65.37954	00.14310
Class 4 - Major Industry	00.00000	00.00000
Class 5 - Light Industry	27.75250	00.57241
Class 6 - Business and Other	23.74563	00.60819
Class 7 - Forest Land	00.0000	00.00000
Class 8 - Recreational Property/ Non-Profit Organization	12.22350	00.14310
Class 9 - Farm	23.58465	00.14310

**TLA-O-QUI-AHT FIRST NATION
ANNUAL EXPENDITURE LAW, 2008**

[Effective September 18, 2008]

WHEREAS:

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

B. The Council of the Tla-o-qui-aht First Nation has enacted the *Tla-o-qui-aht First Nations Property Assessment and Taxation By-Law*, August 9, 1995, which by-law has been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Tla-o-qui-aht First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Tla-o-qui-aht First Nation Annual Expenditure Law, 2008*.

2. In this Law:

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

“annual budget” means the budget, attached as Schedule I to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Tla-o-qui-aht First Nations Property Assessment and Taxation By-Law*, August 9, 1995;

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

“First Nation” means the Tla-o-qui-aht First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by a First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Tla-o-qui-aht First Nations Property Assessment and Taxation By-Law*, August 9, 1995.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2008 and ending March 31, 2009 is attached as Schedule I to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. Pursuant to section ___ of the Taxation Law, the grant amounts set out in Schedule II are approved as expenditures as set out in the annual budget.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in Schedule I.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

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

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

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The schedules attached to this Law form part of and are an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of September, 2008, at Tofino, in the Province of British Columbia.

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

[Francis Frank]

Chief

[Elmer Frank]

Councillor

[Levi Martin]

Councillor

[John Williams]

Councillor

[Marie Frank-Atleo]

Councillor

SCHEDULE I
ANNUAL BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$177,000
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$0.00
TOTAL REVENUES	\$177,000

EXPENDITURES

1. General Government Expenditures
 - a. Executive and Legislative
 - b. General Administrative
 - c. Other General Government
2. Protection Services
 - a. Policing
 - b. Firefighting
 - c. Regulatory Measures
 - d. Other Protective Services
3. Transportation
 - a. Roads and Streets
 - b. Snow and Ice Removal
 - c. Parking
 - d. Public Transit
 - e. Other Transportation
4. Recreation and Cultural Services
 - a. Recreation
 - b. Culture
 - c. Other Recreation and Culture
5. Community Development
 - a. Education
 - b. Housing
 - c. Planning and Zoning
 - d. Community Planning

- e. Economic Development Program \$175,230
- f. Heritage Protection
- g. Agricultural Development
- h. Urban Renewal
- i. Beautification
- j. Land Rehabilitation
- k. Tourism Development
- l. Tourism Information
- m. Other Regional Planning and Development
- 6. Environment Health Services
 - a. Water Purification and Supply
 - b. Sewage Collection and Disposal
 - c. Garbage Waste Collection and Disposal
 - d. Other Environmental Services
- 7. Fiscal Services
 - a. Interest Payments to the First Nations Finance Authority
 - b. Debt Payments to the First Nations Finance Authority
 - c. Other Payments to the First Nations Finance Authority
 - d. Other Interest Payments
 - e. Other Debt Charges
 - f. Other Fiscal Services
 - g. Debenture Payments
- 8. Other Services
 - a. Health
 - b. Social Programs and Assistance
 - c. Agriculture
 - d. Tourism
 - e. Trade and Industry
 - f. Other Service
- 9. Taxes Collected for Other Governments

Grants:

Home owner grant equivalents:

Not-for-profit corporations:

Other Expenditures:

Municipal Service Agreements

Amounts payable to the First Nations Finance Authority:

Contingency Amounts: \$1770

Reserve Funds:

Payments into Reserve Funds:

Capital Infrastructure Replacement:

Capital Infrastructure Improvement:

Expenditures from Reserve Funds:

TOTAL EXPENDITURES \$177,000

BALANCE \$0.00

SCHEDULE II
ANNUAL GRANTS

1. The following home owner grants are approved:
2. The following [surrounding land/not-for-profit] grants are approved:
3. The following [need-based/senior citizen/disability] grants are approved:

**TLA-O-QUI-AHT FIRST NATION
ANNUAL RATES LAW, 2008**

[Effective September 18, 2008]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Tla-o-qui-aht First Nation has enacted *Tla-o-qui-aht First Nations Property Assessment and Taxation By-Law*, August 9, 1995, which by-law has been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tla-o-qui-aht First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Tla-o-qui-aht First Nation Annual Rates Law, 2008*.

2. In this Law:

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

“Assessment Law” means the *Tla-o-qui-aht First Nations Property Assessment and Taxation By-Law*, August 9, 1995;

“First Nation” means the Tla-o-qui-aht First Nation, being a band named in the schedule to the Act;

“property taxation law” means a enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Tla-o-qui-aht First Nations Property Assessment and Taxation By-Law*, August 9, 1995.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2008 shall be determined by imposing the rates set out in the Schedule for each property class

established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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

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

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

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of September, 2008, at Tofino, in the Province of British Columbia.

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

[Francis Frank]

Chief

[Elmer Frank]

Councillor

[Levi Martin]

Councillor

[John Williams]

Councillor

[Marie Frank-Atleo]

Councillor

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	4.9554
Class 2 - Utilities	25.8609
Class 4 - Major Industry	18.5521
Class 5 - Light Industry	15.7678
Class 6 - Business and Other	13.4729
Class 7 - Forest Land	10.9737
Class 8 - Recreational Property/Non-Profit Organization	14.1333
Class 9 - Farm	15.2118

**TSAWOUT FIRST NATION
PROPERTY ASSESSMENT LAW, 2008**

[Effective September 18, 2008]

TABLE OF CONTENTS

PART I	Citation.....	424
PART II	Definitions and References	424
PART III	Administration	427
PART IV	Assessed Value.....	427
PART V	Requests for Information and Inspections	429
PART VI	Assessment Roll and Assessment Notice.....	430
PART VII	Errors and Omissions in Assessment Roll	434
PART VIII	Reconsideration of Assessment.....	436
PART IX	Assessment Review Board.....	437
PART X	Appeal to Assessment Review Board	440
PART XI	General Provisions	447

SCHEDULES

- I Property Classes
- II Request for Information by Assessor
- III Notice of Assessment Inspection
- IV Declaration of Purpose for the Use of Assessment Information
- V Assessment Notice
- VI Request for Reconsideration of Assessment
- VII Notice of Appeal to Assessment Review Board
- VIII Notice of Withdrawal
- IX Notice of Hearing
- X Order to Attend Hearing/Produce Documents
- XI Certification of Assessment Roll by Assessor

WHEREAS:

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

B. The Council of the Tsawout First Nation deems it to be in the best interests of the First Nation to make a law for such purposes;

C. The Council of the Tsawout First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*; and

NOW THEREFORE the Council of the Tsawout First Nation, at a duly convened meeting, enacts as follows:

PART I CITATION

Citation

1. This Law may be cited as the *Tsawout First Nation Property Assessment Law, 2008*.

PART II DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

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

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

“assessed value” means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

“assessment” means a valuation and classification of an interest in land;

“Assessment Notice” means a notice containing the information set out in Schedule V;

“Assessment Review Board” means a board established by Council in accordance with Part IX;

“assessment roll” means a roll prepared pursuant to this Law and includes a supplementary assessment roll, a revised assessment roll and an assessment roll referenced in subsection 10(4);

“assessor” means a person appointed by Council under subsection 3(1);

“chair” means the chair of the Assessment Review Board;

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

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

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

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

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

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

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

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

“locatee” means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

“manufactured home” means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

“Notice of Appeal” means a notice containing the information set out in Schedule VII;

“Notice of Assessment Inspection” means a notice containing the information set out in Schedule III;

“Notice of Hearing” means a notice containing the information set out in Schedule IX;

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

“Order to Attend/Provide Documents” means an order containing the information set out in Schedule X;

“party”, in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under subsection 32(1);

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

“property class” means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

“Province” means the province of British Columbia;

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

“resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;

“revised assessment roll” means an assessment roll amended in accordance with this Law;

“secretary” means the secretary of the Assessment Review Board appointed under subsection 25(1);

“supplementary assessment roll” means an assessment roll under section 19;

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

“Taxation Law” means the *Tsawout First Nation Property Taxation Law, 2008*;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation; and

“taxes” includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III ADMINISTRATION

Assessor

3.(1) Council must, by resolution, appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An appointment under subsection (1) is on the terms and conditions set out in the resolution.

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

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

Application of Law

5. This Law applies to all interests in land.

PART IV ASSESSED VALUE

Assessment and Valuation

6.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

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

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph 6(3)(a) does not apply to property referred to in paragraph 18(3)(b) and (d) and the assessed value of property referred to in that paragraph for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

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

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

- (a) present use;
- (b) location;
- (c) original cost;
- (d) replacement cost;
- (e) revenue or rental value;
- (f) selling price of the interest in land and comparable interests in land;
- (g) economic and functional obsolescence; and
- (h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The property classes established under subsection (10) are set out in Schedule I to this Law, and the classification criteria for each property class must be determined using the corresponding provincial classification rules.

(12) As an exception to subsection (11), Class 7 (Forest land) must include only lands respecting which a licence or permit to cut timber has been issued under the *Indian Act*.

(13) The assessor must assess interests in land according to the property classes established under this Law.

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

(15) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(16) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(17) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(18) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

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

Exemption from Assessment

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

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

Inspections

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection, by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered

(a) if delivered personally, at the time personal delivery is made;

(b) if sent by mail, five (5) days after the day on which the notice is postmarked;

(c) if sent by fax, at the time indicated on the confirmation of transmission; and

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

10.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

- (a) the name and last known address of the holder of the interest in land;
- (b) a short description of the interest in land;
- (c) the classification of the interest in land;
- (d) the assessed value by classification of the interest in land;
- (e) the total assessed value of the interest in land;
- (f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and
- (g) any other information the assessor considers necessary or desirable.

(3) Information concerning a single property may be recorded in more than one entry in the assessment roll or in more than one Assessment Notice provided

- (a) each assessment roll entry and Assessment Notice clearly identifies the other entries which relate to that property; and
- (b) the assessed value for that property are the total of the respective amounts shown in the individual entries.

(4) For greater certainty, an assessment roll prepared under the enactment repealed by subsection 57(1) is and continues to be an assessment roll under this Law and shall be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

Certification by Assessor

11. On completion of an assessment roll and on or before December 31 in that year, the assessor must

- (a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified assessment roll to Council.

Assessor to Prepare and Certify Revised Assessment Roll

12.(1) No later than March 31 of the year following certification of the assessment roll under subsection 11(1), the assessor must

- (a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;
- (b) date and initial amendments made to the assessment roll under this subsection; and
- (c) prepare a revised assessment roll.

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

(d) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and

(e) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under subsection 11(1).

Validity of Assessment Roll

13. An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite

(i) any omission, defect or error committed in, or with respect to, the assessment roll,

(ii) any defect, error or misstatement in any notice required, or

(iii) any omission to mail any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

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

(2) In addition to inspection under subsection (1), Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll

(a) to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) to harass an individual.

(4) The assessor may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the tax administrator may omit or obscure the holder’s name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the tax administrator’s opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder’s household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

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

Assessment Notice

17.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice, to every person named in the assessment roll in respect of each assessable property, at the person’s address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice will be deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) The assessor must provide, to any person who requests it and pays to the assessor the fee of ten dollars (\$10), the information contained in the current Assessment Notice sent by the assessor.

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

18.(1) Before March 16 of the year following the certification of an assessment roll under subsection 11(1), the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2).

(2) Before March 16 of the year following the certification of an assessment roll under subsection 11(1), the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

- (a) holder of the interest in land; and
- (b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1) and in accordance with the timeline under that subsection, the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

- (a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in
 - (i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or
 - (ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

- (d) improvements, other than a manufactured home, that
 - (i) are substantially damaged or destroyed after October 31 and before the following January 1, and
 - (ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

- (a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or
- (b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll provided that a supplementary assessment roll under this subsection must not be prepared after December 31 of the year following certification of the assessment roll under subsection 11(1).

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

- (a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or
- (b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

- (c) a holder’s failure to disclose,
- (d) a holder’s concealment of particulars relating to assessable property,
- (e) a person’s failure to respond to a request for information under section 8, or
- (f) a person’s making of an incorrect response to a request for information under section 8,

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the year following certification of the assessment roll under subsection 11(1), correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under subsection 11(1) in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

- (c) include any reasons in support of the request.
- (4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either
 - (a) advise the person who requested the reconsideration that the assessor confirms the assessment; or
 - (b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.
- (5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must
 - (a) amend the assessment roll, as necessary to reflect the modified assessment;
 - (b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and
 - (c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.
- (6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

- 21.(1)** Council must, by resolution, establish an Assessment Review Board to
- (a) consider and determine all recommendations from the assessor under subsection 18(1); and
 - (b) hear and determine assessment appeals under this Law.
- (2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.
- (3) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.
- (4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be

qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

(5) Each member of the Assessment Review Board must, before undertaking any duties, make an oath of office, by oath or solemn affirmation before a commissioner for taking affidavits in the Province, in the following form:

I, _____ [*insert member's name*], do swear/solemnly affirm that:

1. I will truly, faithfully and impartially, to the best of my knowledge, skills and ability, fulfill my duties as a member of the Assessment Review Board.
2. I have not received and will not receive any payment or reward, or any promise of payment or reward, for the exercise of any partiality or other improper execution of my office.

Remuneration and Reimbursement

22.(1) The First Nation must remunerate

- (a) a member of the Assessment Review Board and a replacement member appointed to act, other than the chair, for his or her services at the rates prescribed from time to time for members of the British Columbia Property Assessment Appeal Board; and
- (b) the chair for his or her services at the rates prescribed from time to time for panel chairs of the British Columbia Property Assessment Appeal Board, for time spent on activities related to the Assessment Review Board.

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

Conflicts of Interest

23.(1) A person must not serve as a member of the Assessment Review Board if the person

- (a) has a personal or financial interest in the assessable property that is the subject of an appeal;
- (b) is the Chief of the First Nation or a member of Council;
- (c) is an employee of the First Nation; or
- (d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph 23(1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

- (a) supervise and direct the work of the Assessment Review Board;
- (b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;
- (c) determine procedures to be followed at hearings consistent with this Law;
- (d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and
- (e) preside at hearings of the Assessment Review Board.

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

(4) If Council does not appoint a chair, the members of the Assessment Review Board must choose a chair from among themselves.

Appointment of Secretary

25.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The appointment of a Secretary under subsection (1) is on the terms and conditions set out in the resolution.

(3) If Council does not appoint a Secretary under subsection (1), the Assessment Review Board must choose a member to perform the duties of Secretary.

(4) The secretary of the Assessment Review Board must

- (a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and
- (b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

26. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

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

Duty of Member

27. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Investigations, Appeals and Assessor Recommendations

28. The Assessment Review Board

- (a) may review and consider the assessment roll and the individual entries made in it to ensure accuracy and that assessments are at actual value applied in a consistent manner with similar land and improvements in the municipalities or rural areas adjacent to the Reserve;
- (b) may investigate the assessment roll and the individual entries made in it, whether or not the investigation is based on a complaint or an assessor recommendation;
- (c) must consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll;
- (d) must hear and determine appeals made under this Part; and
- (e) may direct amendments be made to the assessment roll in accordance with its decisions.

Notice of Appeal

29.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

- (a) a completed Notice of Appeal,
- (b) a copy of the Assessment Notice, and
- (c) an administration fee of thirty dollars (\$30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is 3350 Douglas Street, Suite 102, Victoria, British Columbia, V8Z 7X9.

(3) The grounds for an appeal may be in respect of one or more of the following:

- (a) the assessed value of the property;

- (b) the assessment classification of the property;
- (c) the applicability of an exemption to the property;
- (d) any alleged error or omission in an assessment or Assessment Notice; and
- (e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

31.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing, setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

- (a) results in a decrease in the assessed value of the property;
- (b) does not change the classification of the property; and
- (c) does not result in the removal of an exemption.

(4) If the Assessment Review Board intends to direct that an amendment be made that is not based on a complaint or on an assessor recommendation, and the amendment would

- (a) increase the assessed value of the property,
- (b) change the classification of the property, or
- (c) result in the removal of an exemption,

the Chair must set a hearing in respect of the proposed amendment and deliver a Notice of Hearing in accordance with subsection (2).

(5) A Notice of Hearing given under subsection (4) must include the following additional information if applicable:

- (a) the amount to which the Assessment Review Board proposes to increase the assessed value of the property;
- (b) the classification into which the Assessment Review Board intends to place the property; and
- (c) the exemption which the Assessment Review Board intends to remove or change.

Parties

32. The parties in a hearing, except as provided in subsection 31(3), are

- (a) the complainant;
- (b) the holder of the assessable property, if not the complainant;
- (c) the assessor; and
- (d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

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

Timing for Hearing

34. Subject to subsection 47(1), the Assessment Review Board must commence a hearing within ninety (90) days after

- (a) delivery of the Notice of Appeal to the assessor; or
- (b) receipt of an assessor recommendation under subsection 18(1)

unless all parties consent to a delay.

Daily Schedule

35.(1) The chair must

- (a) create a daily schedule for the hearings of the Assessment Review Board; and
- (b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

36.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

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

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

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

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

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

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

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

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

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

Maintaining Order at Hearings

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

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

38.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

- (a) the appeal is not within the jurisdiction of the Assessment Review Board;
- (b) the appeal was not filed within the applicable time limit; or

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

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

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

39.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there shall not be less than three (3) members present at any time.

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

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

42. Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

Orders to Attend/Provide Documents

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

- (a) attend a hearing to give evidence, or
- (b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Provide Documents and serving it on the person at least two (2) days before the hearing.

(2) Where an order is made under paragraph 43(1)(a), the Assessment Review Board must pay to the person a twenty dollar (\$20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend/Provide Documents and the party must serve it on the witness at least two (2) days before the hearing; and

(b) a party requesting the attendance of a witness must pay a twenty dollar (\$20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

44. The Assessment Review Board may

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

(b) at any time during a hearing, adjourn the hearing.

Costs

45. The Assessment Review Board may make orders

(a) requiring a party to pay all or part of the costs of another party in respect of the appeal,

(b) requiring a party to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

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

Reference on Question of Law

46.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

47. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

- (a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;
- (b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or
- (c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

48.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

49.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of twenty-five dollars (\$25.00).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

- (a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;
- (b) in the case of a First Nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the First Nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document must be considered to have been delivered

(a) if delivered personally, at the time that personal delivery is made;

(b) if sent by registered mail, on the fifth day after it is mailed;

(c) if sent by fax, at the time indicated on the confirmation of transmission;
or

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day must be considered to have been delivered at 09:00 on the next business day.

Appeals

51.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction, on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

PART XI

GENERAL PROVISIONS

Disclosure of Information

52.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

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

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

(c) in accordance with subsection (2).

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

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

Disclosure for Research Purposes

53. Notwithstanding section 52, Council may disclose information and records to a third party for research purposes, including statistical research, provided

- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
- (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

54. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under this Law be affected by

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

55.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law

- (a) a notice given by mail is deemed received on the fifth day after it is posted;
- (b) a notice posted on property is deemed received on the second day after it is posted; and
- (c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

56.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

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

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

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

Repeal

57. The *Tsawout First Nation Assessment Bylaw* dated the 30th day of March 1994, as amended, is hereby repealed in its entirety.

Force and Effect

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

THIS LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 3rd day of July 2008.

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

[Allan Claxton]
Chief Allan Claxton

[Louis Claxton]
Councillor Louis Claxton

[Harvey Underwood]
Councillor Harvey Underwood

Councillor Joel K. Pelkey

[Toby Joseph]
Councillor Toby Joseph

Councillor Frank Pelkey

Councillor Antoine Underwood

[John Wilson]
Councillor John Wilson

SCHEDULE I
PROPERTY CLASSES

Class 1 - Residential

Class 2 - Utilities

Class 4 - Major Industry

Class 5 - Light Industry

Class 6 - Business and Other

Class 7 - Forest Land

Class 8 - Recreational Property/Non-Profit Organization

Class 9 - Farm

SCHEDULE II

(subsection 8(1))

**REQUEST FOR INFORMATION BY ASSESSOR
FOR THE TSAWOUT FIRST NATION**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to subsection 8(1) of the *Tsawout First Nation Property Assessment Law, 2008*, I request that you provide to me, in writing, no later than _____, the following information relating to the above-noted interest in land:

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

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

Assessor for the Tsawout First Nation

Dated: _____, 20__.

SCHEDULE III

(subsection 9(2))

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "assessable property")

DATE: _____

TAKE NOTICE that, pursuant to subsection 9(2) of the *Tsawout First Nation Property Assessment Law, 2008*, the assessor for the Tsawout First Nation proposes to conduct an inspection of the above-referenced assessable property on _____, 20__ at _____ am/pm.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

Assessor for the Tsawout First Nation

Dated: _____ . 20__ .

SCHEDULE IV
(subsection 14(4))

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

I, _____ [name], of _____ [address],
_____ [city], _____ [province], _____ [postal code],
declare and certify that I will not use the assessment roll or information contained in
the assessment roll to obtain names, addresses or telephone numbers for solicitation
purposes, whether the solicitations are made by telephone, mail or any other means
or to harass an individual.

I further declare and certify that any assessment information I receive will be used
for the following purpose(s):

- (1) a complaint or appeal under the Tsawout *First Nation Property Assessment Law, 2008*;
- (2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or
- (3) other: _____ .

Signed: _____
[please print name]

Dated: _____ , 20__ .

SCHEDULE V
(subsection 17(1))

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Tsawout First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Tsawout First Nation Property Assessment Law, 2008*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form specified in the *Tsawout First Nation Property Assessment Law, 2008*.

Tax Administrator for the Tsawout First Nation

Dated: _____, 20__

SCHEDULE VI
(subsection 20(3))

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Tsawout First Nation
[address]

PURSUANT to the provisions of the *Tsawout First Nation Property Assessment Law, 2008*, I hereby request a reconsideration of the assessment of the following interest in land:

(description of the interest in land as described in the Assessment Notice)

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

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

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

Address and telephone number at which applicant can be contacted:

Name of Applicant (please print)

Signature of Applicant

Dated: _____, 20__

SCHEDULE VII

(subsection 29(1))

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Tsawout First Nation

[address]

PURSUANT to the provisions of the *Tsawout First Nation Property Assessment Law, 2008*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

(description of the assessable property, including assessment roll number, as described in the Assessment Notice)

The grounds for the appeal are:

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

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

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

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

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

Name of Complainant (please print)

Signature of Complainant
(or representative)

Dated: _____, 20__

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VIII

(subsection 48(1))

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Tsawout First Nation
[address]

PURSUANT to the provisions of the *Tsawout First Nation Property Assessment Law, 2008*, I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

Name of Complainant (please print)

Signature of Complainant
(or representative)

Dated: _____, 20__

SCHEDULE IX

(subsection 31(2))

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 200_

Time: _____ (a.m./p.m.)

Location: [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

[all submissions and documents received in respect of the appeal will be forwarded to all parties]

Chair, Assessment Review Board

Dated: _____, 20__

SCHEDULE X
(subsection 43(1))

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Tsawout First Nation in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____, 200__

Time: _____ (a.m./p.m.)

Location: _____ [insert address] to give evidence concerning the assessment and to bring with you the following documents:

and any other documents in your possession that may relate to this assessment.

A twenty dollars (\$20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [insert address] on or before _____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

Chair, Assessment Review Board

Dated: _____, 20__

SCHEDULE XI

(subsections 11(1) and 12(2))

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

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

I, _____, being the assessor for the Tsawout First Nation, hereby certify that this is the Tsawout First Nation [revised/supplementary] assessment roll for the year 20__ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Tsawout First Nation Property Assessment Law, 2008*.

(Signature of Assessor)

Dated _____, 20__ at _____, _____ .
(City) (Province)

**TSAWOUT FIRST NATION
PROPERTY TAXATION LAW, 2008**

[Effective September 18, 2008]

TABLE OF CONTENTS

PART I	Citation.....	462
PART II	Definitions and References	462
PART III	Administration.....	465
PART IV	Liability for Taxation	465
PART V	Exemptions from Taxation	466
PART VI	Grants and Tax Abatement	467
PART VII	Levy of Tax	468
PART VIII	Tax Roll and Tax Notice.....	468
PART IX	Periodic Payments	470
PART X	Payment Receipts and Tax Certificates	471
PART XI	Penalties and Interest.....	471
PART XII	Revenues and Expenditures	472
PART XIII	Collection and Enforcement.....	473
PART XIV	Seizure and Sale of Personal Property	475
PART XV	Seizure and Assignment of Taxable Property	476
PART XVI	Discontinuance of Services	479
PART XVII	General Provisions	480

SCHEDULES

- I Request for Information by Tax Administrator
- II Tax Notice
- III Costs Payable by Debtor Arising from Seizure and Sale of Personal Property
- IV Tax Certificate
- V Tax Arrears Certificate
- VI Notice of Seizure and Sale of Personal Property
- VII Notice of Sale of Seized Personal Property
- VIII Notice of Seizure and Assignment of Taxable Property
- IX Notice of Sale of a Right to Assignment of Taxable Property
- X Notice of Discontinuance of Services

WHEREAS:

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

B. The Council of the Tsawout First Nation deems it to be in the best interests of the First Nation to make a law for such purposes;

C. The Council of the Tsawout First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*; and

NOW THEREFORE the Council of the Tsawout First Nation, at a duly convened meeting, enacts as follows:

**PART I
CITATION**

Citation

1. This Law may be cited as the *Tsawout First Nation Property Taxation Law, 2008*.

**PART II
DEFINITIONS AND REFERENCES**

Definitions and References

2.(1) In this Law:

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

“assessed value” has the meaning given to that term in the Assessment Law;

“Assessment Law” means the *Tsawout First Nation Property Assessment Law, 2008*;

“Assessment Review Board” means the assessment review board established under the Assessment Law;

“assessment roll” has the meaning given to that term in the Assessment Law;

“assessor” means a person appointed to that position under the Assessment Law;

“Band Manager” means a person appointed to that position by Council;

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

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

- “debtor” means a person liable for unpaid taxes imposed under this Law;
- “expenditure law” means an expenditure law enacted under paragraph 5(1)(b) of the Act;
- “First Nation” means the Tsawout First Nation, being a band named in the schedule to the Act;
- “First Nation Corporation” means a corporation that is at least majority-owned by the First Nation;
- “FMB” means the First Nations Financial Management Board established under the Act;
- “holder” means a person in possession of an interest in land or a person who, for the time being
- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
 - (b) is in actual occupation of the interest in land,
 - (c) has any right, title, estate or interest in the interest in land, or
 - (d) is a trustee of the interest in land;
- “improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;
- “interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “local revenue account” means the local revenue account referred to in section 13 of the Act;
- “locatee” means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;
- “manufactured home” has the meaning given to that term in the Assessment Law;
- “Notice of Discontinuance of Services” means a notice containing the information in Schedule X;
- “Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information in Schedule IX;
- “Notice of Sale of Seized Personal Property” means a notice containing the information in Schedule VII;
- “Notice of Seizure and Assignment of Taxable Property” means a notice containing the information in Schedule VIII;

“Notice of Seizure and Sale” means a notice containing the information in Schedule VI;

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

“property class” has the meaning given to that term in the Assessment Law;

“Province” means the province of British Columbia;

“registry” means any land registry in which interests in land are registered;

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

“resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;

“tax administrator” means a person appointed by Council under subsection 3(1) to administer this Law;

“Tax Arrears Certificate” means a certificate containing the information in Schedule V;

“Tax Certificate” means a certificate containing the information in Schedule IV;

“Tax Notice” means a notice containing the information in Schedule II;

“tax roll” means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

“taxable property” means an interest in land that is subject to taxation under this Law;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;

“taxes” include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

“taxpayer” means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of the Band Manager, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

PART IV LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax liability

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Where a person alleges that he or she is not liable to pay taxes imposed under this Law, the person may seek a remedy from the Assessment Review Board, Council, or the Commission, or initiate proceedings in a court of competent jurisdiction.

(5) Taxes are due and payable under this Law notwithstanding a proceeding under subsection (4).

(6) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including for clarity interest, penalties and costs as provided in this Law.

Tax Refunds

7.(1) Where

(a) the Assessment Review Board, Council, the Commission or a court of competent jurisdiction determines that a person is not liable for taxes under this Law, or

(b) it is determined under this Law that a person was taxed in excess of the proper amount,

the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on April 1, July 1, October 1 and January 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V

EXEMPTIONS FROM TAXATION

Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

- (a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation; and
- (b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in the land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

PART VI

GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

9. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

10.(1) Council may provide for a grant to a holder, equivalent to or less than the taxes payable on a property, where

- (a) the holder of the property is a charitable, philanthropic or other not-for-profit corporation; and
- (b) Council considers that the property is used for a purpose that is directly related to the purposes of the corporation.

(2) Council may provide for a grant to holders who would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(3) A grant under subsection (2) must be in an amount equal to the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(4) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII LEVY OF TAX

Tax Levy

11.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars (\$1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land, provided that the minimum tax must not:

(a) exceed \$150 for Class I taxable property where a taxpayer for that taxable property is at least sixty-five (65) years of age; and

(b) exceed \$350 for Class I taxable property where no taxpayer for that property is over sixty-five (65) years of age.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

12.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

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

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

PART VIII TAX ROLL AND TAX NOTICE

Tax Roll

13.(1) On or before May 31 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

- (b) the name and address of the holder entered on the assessment roll with respect to the property;
- (c) the name and address of every person entered on the assessment roll with respect to the property;
- (d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;
- (e) the amount of taxes levied on the property in the current taxation year under this Law; and
- (f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

- (a) the amount of taxes levied on the property in the current taxation year under this Law; and
- (b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

14.(1) On or before May 31 in each taxation year, the tax administrator must mail a Tax Notice to

- (a) each holder of taxable property under this Law, and
- (b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

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

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

(6) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under Part IX.

Amendments to Tax Roll and Tax Notices

15.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create

a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given sixty (60) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

16.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

17.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PERIODIC PAYMENTS

Taxes as Percentage of Rental Payment

18.(1) Council, with the consent of the locatee where applicable, may by resolution declare that taxes respecting an interest in land that is leased be expressed

as a percentage of the rent payment and collected with it in accordance with the terms of a lease agreement or the terms of an agreement with the landlord.

(2) Where the First Nation has entered an agreement with the Crown or with any person entitled to receive rents, for the collection of tax under this Part, the receipt by the Crown or such person of payment on account of tax will be a discharge of the liability for tax to the extent of the payment.

(3) Where taxes are due and payable in conjunction with payment of rent under this Part, the proportionate payment is due and payable on the date that the rent is due and payable.

PART X

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

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

Tax Certificate

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

(2) The fee for a Tax Certificate is fifteen dollars (\$15) for each tax roll folio searched.

(3) Where a holder requests a Tax Certificate and immediately pays all taxes owing on the searched property, the fee will be waived.

PART XI

PENALTIES AND INTEREST

Penalty

21. If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

22. If all or any portion of taxes remains unpaid on July 2 of the year levied, the unpaid portion accrues interest at one and one-half percent (1.5 %) above the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding the three month period beginning April 1, July 1, October 1 and January 1 in each taxation year.

Application of Payments

23. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XII

REVENUES AND EXPENDITURES

Revenues and Expenditures

24.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including for clarity interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

25.(1) Council may establish reserve funds for one or more of the following purposes:

(a) capital infrastructure replacement; and

(b) capital infrastructure improvement.

(2) The following reserve funds are ratified and confirmed by Council:

(a) Tsawout First Nation Replacement Reserve Sewer Systems; and

(b) Tsawout First Nation Replacement Reserve Water Systems.

(3) Except as provided in this section, money in a reserve fund must be deposited in a separate account and the money and interest earned on it must be used only for the purpose for which the reserve fund was established.

(4) For capital purpose reserve funds, Council may

(a) under an expenditure law, transfer moneys in a reserve fund to another reserve fund or account only where all projects for which the reserve fund was established have been completed; and

(b) by resolution, borrow money from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the money is needed for the purposes of that reserve fund.

(5) For non-capital purpose reserve funds, transfers or borrowing of reserve funds must be authorized by Council in an expenditure law.

(6) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(7) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

- (a) securities of Canada or of a province;
- (b) securities guaranteed for principal and interest by Canada or by a province;
- (c) securities of a municipal finance authority or the First Nations Finance Authority;
- (d) investments guaranteed by a bank, trust company or credit union; or
- (e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XIII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

26.(1) The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIV, XV and XVI, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIV, XV and XVI of this Law and subject

to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIV, XV and XVI.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a First Nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the First Nation, or with the First Nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of

its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

- (a) if delivered personally, on the day that personal delivery is made; and
- (b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

- (a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and
- (b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIV

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this subsection are set out in Schedule III to this Law.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

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

Notice of Sale of Seized Personal Property

32.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property, in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

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

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

36.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

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

Upset Price

37.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

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

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

39. The tax administrator must, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 41(1);

- (b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to
 - (i) impeachment for waste, and
 - (ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;
- (c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and
- (d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

- (2) On redemption of the taxable property under subsection (1),
 - (a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and
 - (b) the tax administrator must notify the Minister of Indian and Northern Affairs in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 38(3).

Assignment of Taxable Property

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

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

- (3) An assignment under subsection (2) operates
 - (a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon registration under subsection (2), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

44.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XVI

DISCONTINUANCE OF SERVICES

Discontinuance of Services

45.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

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

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

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVII

GENERAL PROVISIONS

Disclosure of Information

46.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

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

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

(c) in accordance with subsection (2).

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

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

Disclosure for Research Purposes

47. Notwithstanding section 46, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

48. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

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

(2) If a person fails to start an action or proceeding within the time limit described in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

50.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

- (a) a notice given by mail is deemed received on the fifth day after it is posted;
- (b) a notice posted on property is deemed received on the second day after it is posted; and
- (c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

51.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and

the decision that it is invalid must not affect the validity of the remaining portions of this Law.

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

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

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

Repeal

52. The *Tsawout First Nation Taxation Bylaw* dated the 30th day of March 1994, as amended, is hereby repealed in its entirety.

Force and Effect

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

THIS LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 3rd day of July 2008.

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

[Allan Claxton]

Chief Allan Claxton

[Louis Claxton]

Councillor Louis Claxton

[Harvey Underwood]

Councillor Harvey Underwood

[Toby Joseph]

Councillor Toby Joseph

Councillor Frank Pelkey

Councillor Antoine Underwood

[John Wilson]

Councillor John Wilson

SCHEDULE I

(Subsection 17(1))

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

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section _____ of the *Tsawout First Nation Property Taxation Law, 2008*, I request that you provide to me, in writing, no later than _____ [Note: must be a date that is at least fourteen (14) days from the date of request], the following information relating to the above-noted interest in land:

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

Tax Administrator for the Tsawout First Nation

Dated: _____, 20__ .

SCHEDULE II
(Subsection 14(1))

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *Tsawout First Nation Property Taxation Law, 2008*, taxes in the amount of _____ dollars (\$____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Tsawout First Nation, located at 7725 Tetayut Road, Saanichton, BC during normal business hours, 8:30 am to 4:00 pm. Payment must be by cheque, money order or cash.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *Tsawout First Nation Property Taxation Law, 2008*.

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

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

Tax Administrator for the Tsawout First Nation

Dated: _____, 20__

SCHEDULE III
(Subsection 30(3))

**COSTS PAYABLE BY DEBTOR ARISING FROM
SEIZURE AND SALE OF PERSONAL PROPERTY**

For costs arising from the seizure and sale of personal property:

- | | |
|--|-------------------|
| 1. For preparation of a notice | \$ 50.00 |
| 2. For service of notice on each person or place | \$ 250.00 |
| 3. For advertising in newspaper | \$ 500.00 |
| 4. For time spent in conducting a seizure and sale of personal property | \$ 50.00 per hour |
| 5. Actual cost of seizure and storage will be charged based on receipts. | |

SCHEDULE IV

(Subsection 20(1))

TAX CERTIFICATE

In respect of the interest in land described as: _____
and pursuant to the *Tsawout First Nation Property Taxation Law, 2008*, I hereby
certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land
have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____
dollars (\$_____) are due and owing on the above-referenced interest in land as
of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

Tax Administrator for the Tsawout First Nation

Dated: _____, 20__

SCHEDULE V
(Subsection 27(1))

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____
and pursuant to the *Tsawout First Nation Property Taxation Law, 2008*, I hereby
certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced
interest in land, as follows:

Taxes: \$ _____
Penalties: \$ _____
Interest: \$ _____
Total unpaid tax debt: \$ _____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____, no further penalties
and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before _____, a further
penalty of _____ dollars (\$ _____) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of
1.5 percent above the prime lending rate of the principal banker to the First Nation,
calculated on the 15th day of the month immediately preceding the three month
period beginning on April 1, July 1, October 1 and January 1 in each year.

Payments must be made at the offices of the Tsawout First Nation, located at 7725
Tetayut Road, Saanichton, BC, during normal business hours, 8:30 a.m. to 4:00
p.m. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax
debt:

Tax Administrator for the Tsawout First Nation

Dated: _____, 20__

SCHEDULE VI
(Subsection 31(1))

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section ____ of the *Tsawout First Nation Property Taxation Law, 2008*, seizing the personal property described as follows:

[insert general description of the personal property to be seized].

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

- publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and
- at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

Tax Administrator for the Tsawout First Nation

Dated: _____, 20__

SCHEDULE VII
(Subsection 32(1))

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Tsawout First Nation will take place on _____, 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to subsection 31(2) of the *Tsawout First Nation Property Taxation Law, 2008*, will be sold at the public auction:

(general description of the goods)

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

Tax Administrator for the Tsawout First Nation

Dated: _____, 20__

SCHEDULE VIII

(Subsection 36(2))

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
 (the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
 (the "taxable property")

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to subsection ___ of the *Tsawout First Nation Property Taxation Law, 2008*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender or auction, including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Tsawout First Nation, a copy of which may be obtained from the tax administrator.
2. The tax administrator will
 - (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and
 - (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.
3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.
4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.
6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.
8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.
9. Council of the Tsawout First Nation will, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.
10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.
11. An assignment of the taxable property operates
 - (a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and
 - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the

debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Tsawout First Nation Property Taxation Law, 2008*.

Tax Administrator for the Tsawout First Nation

Dated: _____, 20__

SCHEDULE IX

(Subsection 38(1))

**NOTICE OF SALE OF A RIGHT TO ASSIGNMENT
OF TAXABLE PROPERTY**

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the “taxable property”)

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____. 20__ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars (\$_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Tsawout First Nation.

The public tender [auction] will take place on:

_____, 20__ at _____ o’clock at
_____ (location).

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars (\$____). The upset price is the lowest price for which the taxable property will be sold.
2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Tsawout First Nation as set out in this notice.
3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the “redemption period”). Where

the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Tsawout First Nation will, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Tsawout First Nation Property Taxation Law, 2008*.

Tax Administrator for the Tsawout First Nation

Dated: _____, 20__

SCHEDULE X
(Subsection 45(2))

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Tsawout First Nation Property Taxation Law, 2008*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

Tax Administrator for the Tsawout First Nation

Dated: _____, 20__

**WHITE BEAR FIRST NATIONS
ANNUAL EXPENDITURE LAW, 2008**

[Effective October 11, 2008]

WHEREAS:

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

B. The Council of the White Bear First Nations has enacted the *White Bear First Nations Property Assessment and Taxation By-law, 1997* which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*; pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the White Bear First Nations, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *White Bear First Nations Annual Expenditure Law, 2008*.

2. In this Law:

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

“annual budget” means the budget, attached as Schedule I to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *White Bear First Nations Property Assessment and Taxation By-law, 1997*;

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

“First Nation” means the White Bear First Nations, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by a First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *White Bear First Nations Property Assessment and Taxation By-law, 1997*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2008 and ending March 31, 2009 is attached as Schedule I to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in Schedule I.

6. Expenditures of local revenues must be made only in accordance with the annual budget.

7. Notwithstanding section 6 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

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

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

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. The schedules attached to this Law form part of and are an integral part of this Law.

12. This Law comes into force and effect on the later of September 17, 2008 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 17th day of September, 2008, at White Bear First Nations, in the Province of Saskatchewan.

A quorum of Council consists of five (6) members of Council.

Quorum of the Council is six (6) members.

[Brian Standingready]
Chief Brian Standingready

[Robert Big Eagle]
Councillor Robert Big Eagle

[Annette Lonechild]
Councillor Annette Lonechild

Councillor G. Bruce Standingready

[Debbie Maxie]

Councillor Debbie Maxie

[Francis McArthur]

Councillor Francis McArthur

[Elaine Maxie]

Councillor Elaine Maxie

[Tanya Littlechief]

Councillor Tanya Littlechief

[Everett Standingready]

Councillor Everett Standingready

[Jason White Bear]

Councillor Jason White Bear

Councillor Sarah McArthur

Councillor Fred Maxie

Councillor Stacey Lonethunder

SCHEDULE I
ANNUAL BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$283,481.36
--	--------------

Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$ 0
--	------

TOTAL REVENUES	\$283,481.36
----------------	--------------

EXPENDITURES

1. General Government Expenditures
 - a. Executive and Legislative
 - b. General Administrative
 - c. Other General Government \$280,481.36
2. Protection Services
 - a. Policing
 - b. Firefighting
 - c. Regulatory Measures
 - d. Other Protective Services
3. Transportation
 - a. Roads and Streets
 - b. Snow and Ice Removal
 - c. Parking
 - d. Public Transit
 - e. Other Transportation
4. Recreation and Cultural Services
 - a. Recreation
 - b. Culture
 - c. Other Recreation and Culture
5. Community Development
 - a. Education
 - b. Housing
 - c. Planning and Zoning
 - d. Community Planning

- e. Economic Development Program
 - f. Heritage Protection
 - g. Agricultural Development
 - h. Urban Renewal
 - i. Beautification
 - j. Land Rehabilitation
 - k. Tourism Development
 - l. Tourism Information
 - m. Other Regional Planning and Development
6. Environment Health Services
- a. Water Purification and Supply
 - b. Sewage Collection and Disposal
 - c. Garbage Waste Collection and Disposal
 - d. Other Environmental Services
7. Fiscal Services
- a. Interest Payments to the First Nations Finance Authority
 - b. Debt Payments to the First Nations Finance Authority
 - c. Other Payments to the First Nations Finance Authority
 - d. Other Interest Payments
 - e. Other Debt Charges
 - f. Other Fiscal Services
 - g. Debenture Payments
8. Other Services
- a. Health
 - b. Social Programs and Assistance
 - c. Agriculture
 - d. Tourism
 - e. Trade and Industry
 - f. Other Service
9. Taxes Collected for Other Governments

Grants:

Not-for-profit corporations:

Other Expenditures:

Municipal Service Agreements:

Amounts payable to the First Nations Finance Authority:

Contingency Amounts: 3,000.00

Expenditures from Reserve Funds:

TOTAL EXPENDITURES \$283,481.36

BALANCE \$ 0

**WHITE BEAR FIRST NATIONS
ANNUAL RATES LAW, 2008**

[Effective October 11, 2008]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the White Bear First Nations has enacted the White Bear First Nations Property Assessment and Taxation By-law, 1997 which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*; pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the White Bear First Nations, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *White Bear First Nations Annual Rates Law, 2008*.

2. In this Law:

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

“Assessment Law” means the *White Bear First Nations Property Assessment and Taxation By-law, 1997*;

“First Nation” means the White Bear First Nations, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *White Bear First Nations Property Assessment and Taxation By-law, 1997*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2008 shall be determined by imposing the rates set out in the Schedule for each property class established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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

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

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

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the later of September 17, 2008 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 17 day of September, 2008, at White Bear First Nations, in the Province of Saskatchewan.

Quorum of the Council is six (6) members.

[Brian Standingready]

Chief Brian Standingready

[Robert Big Eagle]

Councillor Robert Big Eagle

[Annette Lonechild]

Councillor Annette Lonechild

Councillor G. Bruce Standingready

[Everett Standingready]

Councillor Everett Standingready

[Debbie Maxie]

Councillor Debbie Maxie

[Jason White Bear]

Councillor Jason White Bear

[Francis McArthur]

Councillor Francis McArthur

Councillor Sarah McArthur

[Elaine Maxie]

Councillor Elaine Maxie

Councillor Fred Maxie

[Tanya Littlechief]

Councillor Tanya Littlechief

Councillor Stacey Lonethunder

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>Saskatchewan</u>	
Non-Arable (Range) Land and Improvements	
Other Agricultural Land and Improvements	
Residential	
Multi-Unit Residential	
Seasonal Residential	
Commercial and Industrial	3.45%
Elevators	
Railway Rights-of-Way and Pipeline	3.45%

By-laws

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



**ALEXIS NAKOTA SIOUX NATION
TAX RATES BY-LAW 2008**

[Effective November 12, 2008]

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

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

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

1. This by-law may be cited for all purposes as the *Alexis Nakota Sioux Nation Tax Rates By-law 2008*.

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

In Reserve No. 133;

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

In Reserve No. 232;

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

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [April 29], 2008.

[Cameron Alexis]
Chief Cameron Alexis

[Gloria Potts]
Councillor Gloria Potts

Councillor Elmer Potts

[Darwin Alexis]
Councillor Darwin Alexis

Councillor Henry Alexis

Councillor Clayton Alexis

[Sandy Wayne Alexis]
Councillor Sandy Wayne Alexis

Councillor Bruce Potts

By-laws – Indian Act, s.83

**ATHABASCA CHIPEWYAN FIRST NATION
SETTLEMENT TRUST REVENUE ACCOUNT BY-LAW**

[Effective October 10, 2008]

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, R.S.C. 1985, c.I-5, the Council of a First Nation may, subject to the approval of the Minister of Indian Affairs and Northern Development, enact by-laws for the appropriation and expenditure of moneys of the band to defray band expenses and matters arising out of or ancillary thereto;

B. The Athabasca Chipewyan First Nation (“ACFN”) has entered into a Trust Agreement (the “Trust Agreement”) dated as of the 16th day of July, 2003 between ACFN, as Settlor, and Royal Trust Corporation of Canada (the “Trustee”), as Trustee, establishing the Athabasca Chipewyan Trust (the “Trust”);

C. Pursuant to the terms of the Trust Agreement, funds are to be paid to the Trustee and deposited by the Trustee into:

- (a) a Heritage Account (the “Heritage Account”);
- (b) an Infra-Structure Account (the “Infra-Structure Account”); and
- (c) a Business Account (the “Business Account”),

(collectively, the “Trust Accounts”);

D. Pursuant to the terms of the Trust Agreement, funds received and held by the Trustee in the Trust Accounts may be invested in Authorized Investments which will generate an Annual Income;

E. Pursuant to Section 8.2 of the Trust Agreement, the Annual Income of the Trust which is generated on Authorized Investments made from the capital of the Trust Accounts (collectively, the “Revenue”) is to be paid by the Trustee within ninety (90) days of the end of each Fiscal Year (as defined in the Trust Agreement) to an account (the “ACFN Settlement Trust Revenue Account”) established by the Council for the purpose of receiving such Revenue; and

F. Council of the ACFN wish to enact the following by-law to govern the expenditure of Revenue paid to the ACFN Settlement Trust Revenue Account.

SHORT TITLE

1.(a) This by-law shall be known as the *Athabasca Chipewyan First Nation Settlement Trust Revenue Account By-law* (the “By-law”).

(b) Any of the terms not defined in this By-law shall have the same meaning as set out in the Trust Agreement.

INFRA-STRUCTURE ACCOUNT INCOME

2. Upon the completion of each Fiscal Year, the Council shall make a per capita distribution to all Members of the Revenue from the Infra-Structure Account paid into the ACFN Settlement Trust Revenue Account for such completed Fiscal Year. The amount and date of the per capita distribution shall be decided by Council Resolution.

HERITAGE ACCOUNT INCOME

3. Upon the completion of each Fiscal Year, the Council shall:

(a) Make a per capita distribution to all Members of thirty (30%) percent of the Revenue from the Heritage Account for such completed Fiscal Year paid into the ACFN Settlement Trust Revenue Account; and

(b) Pay to the Athabasca Chipewyan Culture, Youth and Education Foundation, or to another not for profit organization or organizations established by the Council for the benefit of the members of ACFN and having objects that promote culture, youth and education, an amount equal to seventy (70%) percent of the Revenue from the Heritage Account for such completed Fiscal Year paid into the ACFN Settlement Trust Revenue Account.

BUSINESS ACCOUNT INCOME

4. The Revenue from the Business Account paid into the ACFN Settlement Trust Revenue Account shall be returned by the Council to a Trust Account.

ADMINISTRATION AND ENFORCEMENT

5. The Council shall ensure that any person responsible for the receipt and expenditure of Revenue from the Trust adheres to the provisions of this By-law.

GENERAL

6. Headings form no part of this By-law but shall be construed as being inserted for convenience of reference only.

7. 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.

8. In this By-law, words in the singular include the plural, and words in the plural include the singular.

AMENDMENTS AND REPEAL

9. Prior to the approval of any amendment or repeal of this By-law by the Minister pursuant to s.83 of the *Indian Act*, the proposed amendment shall be set out in a Council Resolution and approved by a Referendum held pursuant to the Athabasca Chipewyan Trust Referendum Regulations in which fifty-five (55%) of

the total number of eligible Electors vote and fifty (50%) percent plus one (1) of those who vote, vote in favour of the amendment.

COMING INTO FORCE

10. This By-law shall come into force immediately upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY passed by Band Council Resolution of the Athabasca Chipewyan First Nation at a duly convened meeting held on the [16] day of [May] , 2008, a quorum existing.

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

[Allan Adam]

Chief Allan Adam

[Greg Marcel]

Councillor Greg Marcel

[Lorraine Hoffman]

Councillor Lorraine Hoffman

[Monica Tuccaro]

Councillor Monica Tuccaro

[Anthony Ladouceur]

Councillor Anthony Ladouceur

**BIGSTONE CREE FIRST NATION
TAX RATES BY-LAW 2008**

[Effective November 17, 2008]

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

WHEREAS the Council of the Bigstone Cree First Nation enacted the *Bigstone Cree First Nation Property Assessment and Taxation By-law* on April 15, 2004;

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

1. This by-law may be cited for all purposes as the *Bigstone Cree First Nation Tax Rates By-law 2008*.

2. Pursuant to Section 12.1 of the *Bigstone Cree Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property shall be,

- | | |
|---------------------------------|-------|
| (a) for non-residential | 2.63% |
| (b) for machinery and equipment | 2.00% |

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on [May 21] , 2008.

Chief Francis Gladue

[Clara Moberly]

Councillor Clara Moberly

[Albert Gladue]

Councillor Albert Gladue

[Clayton Auger]

Councillor Clayton Auger

Councillor Silas Yellowknee

[Art Bigstone]

Councillor Art Bigstone

[Darrel Gerrits]

Councillor Darrel Gerrits

**MIKISEW CREE FIRST NATION
TAX RATES BY-LAW 2008**

[Effective June 26, 2008]

WHEREAS: The Mikisew Cree First Nation Chief and Council have been elected to represent and empowered to act on behalf of the constituents of Mikisew Cree First Nation; and

WHEREAS: The Powers and Authorities of the Council are exercised as provided for under the *Indian Act*; and

WHEREAS: The liabilities of Council are limited to those specifically provided for under the *Indian Act*; and

WHEREAS: The Council has met at a duly convened meeting on May 26, 2008; and

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

WHEREAS: The Council of the Mikisew Cree First Nation enacted the *Mikisew Cree First Nation Property Assessment and Taxation By-law* on June 24, 1997

NOW BE IT THEREFORE RESOLVED THAT:

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

1. This by-law may be cited for all purposes as the *Mikisew Cree First Nation Tax Rates By-law 2008*.

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

- a) For non-residential and linear property 1.50%

The quorum for this First Nation consists of Four (4) Council members.

[Roxanne Marcel]

Chief Roxanne Marcel

Councillor Matthew Lepine

[Russell Kaskamin]

Councillor Russell Kaskamin

Councillor Alice Martin

[Terry Marten]

Councillor Terry Marten

[Willis Flett]

Councillor Willis Flett

Councillor Doris Tourangeau

**STONEY FIRST NATION
2008 TAX RATES BY-LAW**

[Effective September 4, 2008]

WHEREAS the Stoney Tribal Council is empowered to act for and on behalf of the people of the Bearspaw, Chiniki and Wesley Bands; and

WHEREAS the Stoney Tribal Council has met in quorum at a duly convened meeting on the 13th day of May, 2008; and

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

WHEREAS the Council of the Stoney First Nation enacted the *Stoney Property Tax By-law* on July 9, 1992;

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

1. This by-law may be cited for all purposes as the *Stoney First Nation Tax Rates By-law 2008*.

2. Pursuant to section 11 of the *Stoney Property Tax By-law*, the rate of tax applied against the assessed value of property shall be:

- a) for non residential 1.40%
- b) for machinery and equipment 0.70%

Nine (9)

Chief Darcy Dixon

[Bruce LaBelle]
Chief Bruce LaBelle

[Clifford Poucette]
Chief Clifford Poucette

[David Bearspaw, Jr.]
Councillor David Bearspaw, Jr.

[Henry Holloway]
Councillor Henry Holloway

[Charlie Abraham]
Councillor Charlie Abraham

[Gilbert Francis]
Councillor Gilbert Francis

[Homer Holloway]
Councillor Homer Holloway

[Tater House]
Councillor Tater House

[Roderick Lefthand]

Councillor Roderick Lefthand

[Watson Kaquitts]

Councillor Watson Kaquitts

[Clifford Powderface]

Councillor Clifford Powderface

[Charles Mark]

Councillor Charles Mark

[Gordon Wildman]

Councillor Gordon Wildman

[Hank Snow]

Councillor Hank Snow

**BOOTHROYD INDIAN BAND
TAXATION RATES BY-LAW 2008**

[Effective November 17, 2008]

SCHEDULE “A”

The Council for the Boothroyd Indian Band hereby adopts the following taxation rates for the 2008 taxation year as prescribed in the *Boothroyd Indian Band Taxation By-law* and the *Property Assessment and Taxation (Railway Right-of-Way) Regulations*, SOR/2001-493 as published in the *Canada Gazette*, Part II, Vol. 135, No. 24, November 21, 2001.65.

Column 1	Classes of Property	Column 2 Tax Rate
Class 1:	Residential	8.9279
Class 2:	Utilities	38.6403
Class 3:	Unmanaged Forest Land	N/A
Class 4:	Major Industry	33.4816
Class 5:	Light Industry	29.1773
Class 6:	Business and Other	23.7752
Class 7:	Management Forest Land	N/A
Class 8:	Recreation/Non-profit Organization	10.3477
Class 9:	Farm	13.0477
Class 10:	Railway Right of Way*	0.0000
Class 10:	Railway right of Way-Business*	23.2782

APPROVED AND PASSED at a duly convened meeting of the Council of the Boothroyd Indian Band held at the Boothroyd Indian Band Administration Office, Boston Bar, British Columbia, this 2nd day of July, 2008.

A quorum of Band Council consists of 3 Councillors.

[Phillip Campbell]

Chief Phillip Campbell

[Lawrence Campbell]

Councillor Lawrence Campbell

[Thomas Andrew]

Councillor Thomas Andrew

SCHEDULE A

PROPERTY CLASS	TAX RATE PER \$1,000.00 OF ASSESSED VALUE
Class 2 - Utilities	38.6403
Class 6 - Business and Other	23.7752

**CAMPBELL RIVER FIRST NATION
RATES BY-LAW
BY-LAW NO. 7**

[Effective August 28, 2008]

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

AND WHEREAS the Council of the Campbell River First Nation (also known as the Campbell River Indian Band) enacted the *Campbell River First Nation Property Assessment and Taxation By-law* on June 11, 2002;

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

1. This by-law may be cited for all purposes as the *Campbell River First Nation Rates By-law 2008*.

2. Pursuant to Section 11 of the *Campbell River First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule “A” which is attached, and forms part of the *2008 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [26] day of [May] , 2008.

[Robert Pollard]

Chief Councillor

[Tony Roberts, Jr.]

Councillor

[Gerald Roberts]

Councillor

[Dean Drake]

Councillor

[Curtis Wilson]

Councillor

SCHEDULE “A”

The Council of the Campbell River First Nation hereby adopts the following taxation rates for the 2008 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 11 of the <i>Campbell River First Nation Property 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>First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	7.0056
Class 2 - Utilities	34.6074
Class 3 - Unmanaged Forest Land	20.4092
Class 4 - Major Industry	64.8404
Class 5 - Light Industry	21.9680
Class 6 - Business and Other	21.4218
Class 7 - Managed Forest Land	16.8749
Class 8 - Recreation/Non-Profit Organization	9.4265
Class 9 - Farm	11.4322

Note: Number and types of property classes may vary across jurisdictions.

**CHAWATHIL FIRST NATIONS
RATES BY-LAW
BY-LAW NO. 2008-T01**

[Effective September 4, 2008]

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 2008*.

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 June 30, 2008.

[Ronald G. John]

Chief Ronald G. John

[Rosemarie E. Peters]

Vice-Chief Rosemarie E. Peters

[Deanna L. John]

Councillor Deanna L. John

[Monica S. Florence]

Councillor Monica S. Florence

[Ruth E. Peters]

Councillor Ruth E. Peters

[Tim O. Peters]

Councillor Tim O. Peters

SCHEDULE “A”

The Council of the Chawathil First Nation hereby adopts the following taxation rate for the 2008 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	37.6546
Class 2 - Utilities	67.3810
Class 6 - Business and Other	24.8400

**CHEAM FIRST NATION
PROPERTY TAXATION BY-LAW
AMENDMENT BY-LAW NO. 1-2008**

[Effective October 10, 2008]

WHEREAS:

A. It is the practise of the Band Council of the Cheam 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 *Cheam First Nation Property Assessment and Taxation By-laws* to ensure certainty and fairness for the taxpayers on the Bands reserves and for the Band;

C. The Band Council of the Cheam First Nation wishes to amend the *Property Taxation By-law* to ensure that the objectives set out in Recitals A and B 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 *Cheam First Nation Property Taxation By-law* for the 2008 taxation year as hereinafter provided.

1. This by-law may be cited as the *Cheam First Nation Property Taxation Amendment By-law No. 1-2008*.

2. The *Cheam First Nation Property Taxation By-law* is amended as follows:

(a) Section 10(1) is amended by deleting the words August 1 of the year in which the taxes are imposed and replaced with the words October 31, 2008.

(b) By amending section 30(2) to read:

“For the 2008 calendar year, taxes levied in a taxation notice mailed under section 30, are due and payable as specified in the taxation notice before 4:00 p.m. on the first business day following November 30, 2008.”

This Amendment By-law is applicable only to the 2008 taxation year.

THIS AMENDMENT BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [31st] day of [July] 2008.

A quorum is three (3) council members.

[Sidney Douglas]

Chief Sidney Douglas

[June Quipp]

Councillor June Quipp

[Sandra Victor]

Councillor Sandra Victor

**CHEAM FIRST NATION
TAX RATES BY-LAW 2008**

[Effective October 10, 2008]

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 2008*.

this [31st] day of [July] , 2008.

A quorum consists of three (3) Councillors.

[Sidney Douglas]
Chief Sidney Douglas

[June Quipp]
Councillor June Quipp

[Sandra Victor]
Councillor Sandra Victor

By-laws – Indian Act, s.83

SCHEDULE A

PROPERTY CLASS	TAX RATE PER \$1,000.00 OF ASSESSSED VALUE
Class 2 - Utilities, Land	57.78839
Class 2 - Utilities, Improvements	55.92552
Class 9 - Farm, Land	21.48473

**COLDWATER INDIAN BAND
2008 TAX RATES BY-LAW**

[Effective November 12, 2008]

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 Coldwater Indian Band enacted the *Coldwater Indian Band Property Assessment and Taxation By-law* on May 20, 1997;

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

1. This by-law may be cited for all purposes as the *Coldwater Indian Band 2008 Tax Rates By-law*.

2. Pursuant to Section 11 of the *Coldwater 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 *2008 Tax Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Coldwater Indian Band Council at a duly convened meeting held on the [12th] day of [June], 2008.

A Quorum of Council consists of (4) members of Council.

[Harold Aljam]
Chief Harold Aljam

Councillor Felix Andrew

Councillor Jerry Voght

[Laura Antoine]

[Dennis Saddleman]

Councillor Laura Antoine

Councillor Dennis Saddleman

[Lucille Henry]

[Matilda Katona]

Councillor Lucille Henry

Councillor Matilda Katona

[Melvina Rosena Spahan]

Councillor Melvina Rosena Spahan

By-laws – Indian Act, s.83

SCHEDULE "A"

The Council of the Coldwater Indian Band hereby adopts the following taxation rates for the 2008 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>Coldwater 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>Coldwater Indian Band Property Assessment and Taxation By-law</i>
PROPERTY CLASS	TAX RATE
Class 1 - Residential	5.5854
Class 2 - Utilities	26.8393
Class 4 - Major Industry	22.0178
Class 5 - Light Industry	17.7135
Class 6 - Business/Other	15.5145
Class 7 - Managed Forest	9.6542
Class 8 - Recreation/Non-Profit Organization	6.9760
Class 9 - Farm	6.6760

**COOK'S FERRY INDIAN BAND
2008 RATES BY-LAW
BY-LAW NO. 2008-TX01**

[Effective November 4, 2008]

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 *2008 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 *2008 Rates By-law* pursuant to the *Property Assessment and Taxation Railway Right of Way Regulations*, SOR/201-493.
3. This by-law may be cited for all purposes at the *Cook's Ferry Indian Band 2008 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 [6th] day of [October] 2008.

[David Walkem]
Chief David Walkem

[Pearl Hewitt]
Councillor Pearl Hewitt

[Councillor Wilfred Paul]
Councillor Wilfred Paul

[Jean York]
Councillor Jean York

By-laws – Indian Act, s.83

SCHEDULE "A"

The council of the Cook's Ferry Indian Band hereby adopts the following taxation rates for the 2008 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	3.5989	14.2000	0	9.3000	6.8000	6.8000	2.0000	3.6000	6.8000	12.9220
PROV. RURAL	0.5000	4.0600	0	4.3700	2.8500	2.8500	0.4400	1.0000	0.5000	2.2330
LOCAL:										
THOMSON HOSP.	0.1967	0.6885	0	0.6688	0.6688	0.4819	0.5901	0.1967	0.1967	0.3787
THOMSON NICOLA HOSP.	0.0196	0.0686	0	0.0666	0.0666	0.0480	0.0588	0.0196	0.0196	0.0377
BC ASSESSMENT	0.0615	0.4787	0	0.4787	0.1944	0.1944	0.2705	0.0615	0.0615	0.2633
MUN. FINANCE AUTH.	0.0002	0.0005	0	0.0005	0.0005	0.0001	0.0008	0.0002	0.0002	0.0003
EA 'T'NRD	1.9433	6.8016	0	6.6072	6.6072	4.7611	5.8299	1.9433	1.9433	3.7409
SPENCES BR. WATER	4.8100	16.8350		16.3540	16.3540	11.7845	14.4300	4.8100	4.8100	
SPENCES BR. TV	0.4113	1.4396	0	1.3984	1.3984	1.0077	1.2339	0.4113	0.4113	
REBROADCASTING	0.2443	0.8551		0.8307	0.8307	0.5986	0.7329	0.2443	0.2443	
POLICE TAX										
TOTAL	11.7858	45.4276	0	40.0749	35.7706	28.5263	25.5869	12.2869	14.9869	19.5759
Class Name	Residential	Utilities	Unmanaged Forest Land	Major Industry	Light Industry	Business/ Other	Managed Forest Land	Recreational Property/ Non-Profit Org.	Farm	Prescribed Railway RoW

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
A BY-LAW TO FIX TAX RATE FOR THE YEAR 2008**

[Effective September 9, 2008]

WHEREAS:

A. The *Cowichan Indian Band Property Assessment and Taxation By-law* was enacted pursuant to Subsection 83(1) of the *Indian Act* for the purpose of taxation for local purposes of land, or interests in land, in the “reserve” (as defined in the *Property Assessment and Taxation By-law*) including rights to occupy, possess or use land in the “reserve”.

NOW BE IT HEREBY RESOLVED THAT the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular Subsection 83(1) thereof, for the purpose of fixing a tax rate for the year 2008.

SHORT TITLE

1. This by-law may be cited for all purposes as the *Cowichan Indian Band By-law to Fix Tax Rate for the Year 2008*.

TAX RATES

2. The following rates are hereby imposed and levied for the Calendar Year 2008 on the assessed value of land and improvements by property class.

Property Class		Tax Rate Percentage
(a) Residential	(1)	<u>1.00%</u> per thousand
Utilities	(2)	<u>4.2%</u> per thousand
Light Industry	(5)	<u>2.54%</u> per thousand
Business and Others	(6)	<u>2.13%</u> per thousand
Farm	(9)	<u>1.00%</u> per thousand

PLACE OF TAX PAYMENTS

3. The taxes as levied shall be payable at the office of the Tax Collector at the Cowichan Band Office, 5760 Allenby Road, Duncan, BC. Mailing address: Cowichan Tribes, 5760 Allenby Road, Duncan, BC V9L 5J1.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Cowichan Indian Band held at the Cowichan Indian Band Administration Office, 5760 Allenby Road, this [24th] day of [June], 2008.

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

Moved by: [Calvin Swustus] Seconded by: [William Seymour]

By-laws – Indian Act, s.83

[Chief Lydia Hwitsum]

Chief

[Dora Wilson]

Councillor

[Albie Charlie]

Councillor

[Cindy Paige]

Councillor

[Calvin Swustus]

Councillor

[Wayne Charlie]

Councillor

[Howie George]

Councillor

[Ed Elliott, Sr.]

Councillor

[Lloyd Bob, Sr.]

Councillor

[William C. Seymour]

Councillor

[Norbert Sylvester]

Councillor

**FORT NELSON FIRST NATION
PROPERTY TAXATION EXPENDITURE BY-LAW
BY-LAW NO. 2008 - 2**

[Effective August 28, 2008]

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

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

Section 12 of the *Fort Nelson Indian Band Property Taxation By-law* authorizes the making of certain expenditures out of property tax revenue;

Council wishes to authorize expenditures (in addition to those authorized under section 12 of the *Fort Nelson Indian Band Property Taxation By-law*) to be made out of property tax revenue from time to time in this by-law.

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

SHORT TITLE

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

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

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

“Band” means the Fort Nelson First Nation Band of Indians;

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

“community works” includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other

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

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

“Council” means the Council of the Fort Nelson First Nation 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 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 12 of the *Fort Nelson Indian Band Property Taxation By-law*;

“property taxation by-law” means the *Fort Nelson Indian Band Indian Band Property Taxation By-law* passed by the Council on April 27, 1994, and approved by the Minister of Indian Affairs and Northern Development on May 30, 1994, and as amended from time to time;

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

“public works” includes

- (a) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining or operating
 - (i) roads, streets, overpasses, underpasses, sidewalks, foot crossings, curbing bridges, tunnels, culverts, embankments and retaining walls;
 - (ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;
 - (iii) conduits for wires, fibre-optics and pipes for purposes other than providing public lighting within Reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;
 - (iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;
 - (v) sewage treatment and water treatment works, facilities and plants;
 - (vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river; and
 - (vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi),

together with reserve lands appurtenant thereto;

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

“Reserve” means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the Band, whether they be designated lands or conditionally surrendered lands or otherwise and includes a special reserve defined in section 36 of the *Indian Act*;

“Surveyor of taxes” means the surveyor of taxes appointed by Council under the *Fort Nelson Indian Band Property Taxation By-law*;

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

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

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

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

ANNUAL PROPERTY TAX BUDGET

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

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

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

(4) For greater certainty

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

(b) nothing in this By-law shall have the effect of amending section 12 of the *Fort Nelson Indian Band 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 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 the special account or accounts maintained in the name of the Band 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 [10] day of [June], 2008.

Quorum of is 3 council members.

Chief Liz Logan

Councillor Florence Michel

[Darryl Michel]

Councillor Darryl Michel

[Sally Behn]

Councillor Sally Behn

[Roberta Dendys]

Councillor Roberta Dendys

SCHEDULE "A"**2008 ANNUAL PROPERTY TAX BUDGET****PROJECTED REVENUES**

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$58,000.00
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$ -

TOTAL REVENUES	\$58,000.00
-----------------------	--------------------

PROJECTED EXPENDITURES

General Administration	\$ 7,250.00
Culture Revitalization	\$14,500.00
Outreach Addictions	\$ 7,250.00
Recreation	\$14,500.00
Economic Development	\$14,500.00

TOTAL EXPENDITURES	\$58,000.00
---------------------------	--------------------

BALANCE	\$ 0.00
----------------	----------------

**KWANTLEN FIRST NATION
PROPERTY ASSESSMENT AND TAXATION
RATES BY-LAW NO. 2008**

[Effective August 12, 2008]

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

AND WHEREAS the Council of the Kwantlen First Nation enacted the *Kwantlen First Nation Property Assessment and Taxation By-law* on July 26, 2004;

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

1. This by-law may be cited for all purposes as the *Kwantlen First Nation 2008 Rates By-law*.

2. Pursuant to Section IV of the *Kwantlen First Nation Property Assessment and Taxation By-law*, there are hereby established, imposed and levied for the taxation year 2008 the tax rates for each class of property within each separate taxation district as set out in columns 2, 3 and 4 of Schedule "A".

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [26] day of May, 2008.

[Chief Marilyn Gabriel]

Chief

[Tumia Knott]

Councillor Tumia Knott

[Leslie Antone]

Councillor Leslie Antone

SCHEDULE "A"

Column 1	Column 2	Column 3	Column 4
	2008 Tax Rate for each Taxation District		
Property Classes	District of Maple Ridge Reserve #1, 5	District of Mission Reserve #2, 3, 4	Township of Langley Reserve #6
Class 1 - Residential	N/A	6.4571	N/A
Class 2 - Utilities	N/A	N/A	N/A
Class 3 - Unmanaged Forest Land	N/A	N/A	N/A
Class 4 - Major Industry	N/A	N/A	N/A
Class 5 - Light Industry	20.5366	N/A	N/A
Class 6 - Business & Other	19.9546	N/A	N/A
Class 7 - Managed Forest Land	N/A	N/A	N/A
Class 8 - Recreational Property/ Non-Profit Organization	N/A	N/A	N/A
Class 9 - Farm	N/A	N/A	N/A
N/A – Not applicable			

**KWAW KWAW APILT FIRST NATION
RATES BY-LAW NO. 2008**

[Effective August 12, 2008]

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 Kwaw Kwaw Apilt First Nation (also known, as the Kwaw Kwaw Apilt Indian Band) enacted the *Kwaw Kwaw Apilt First Nation Property Assessment By-law Amendment 1-1995* and the *Kwaw Kwaw Apilt First Nation Property Taxation By-law Amendment 1-1995* on December 08, 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 *Kwaw Kwaw Apilt First Nation Rates By-law No. 2008*.

2. Pursuant to Section 3 of the *Kwaw Kwaw Apilt First Nation Property Assessment By-law Amendment 1-1995*, the tax rates for each class of property shall be in accordance with Schedule “A-1” which is attached, and forms part of the *Kwaw Kwaw Apilt First Nation Rates By-law No. 2008*.

This By-law is hereby made and approved at a duly convened meeting of the Chief and Council of the Kwaw Kwaw Apilt First Nation, also known as the Kwaw Kwaw Apilt Indian Band, this [3rd] day of [July] , 2008.

[Betty Henry]

Chief Betty Henry

[Gilbert Joe]

Councillor

SCHEDULE “A-1”

The Council of the Kwaw Kwaw Apilt First Nation, also known as the Kwaw Kwaw Apilt Indian Band, hereby adopts the following taxation rates for the 2008 taxation year for the following classes of property:

COLUMN 1	COLUMN 2
<p>Class of Property as prescribed under Schedule 5 of the <i>Kwaw Kwaw Apilt First Nation Property Assessment By-law Amendment 1-1995</i> and Section 3 of the <i>Kwaw Kwaw Apilt First Nation Property Taxation By-law Amendment 1-1995</i>.</p>	<p>Rate of Tax applied against each \$1,000.00 of the assessed taxable value total of land and improvements for each class of property as set out in the assessment roll for the Kwaw Kwaw Apilt First Nation pursuant to Section 6 of the <i>Kwaw Kwaw Apilt First Nation Property Assessment By-law Amendment 1-1995</i>.</p>
PROPERTY CLASS	RATE
Class 1 - Residential	6.87035
Class 2 - Utilities	57.78839
Class 5 - Light Industry	18.72456

**LITTLE SHUSWAP INDIAN BAND
RATES BY-LAW 2008-T02**

[Effective September 4, 2008]

Prescribed Tax Rates
For the Taxation Year 2008

Class of Property	Tax Rates			
	IR1	IR2	IR4	IR5
1 Residential	4.4594	2.8489	5.3909	3.2583
2 Utilities	40.1350	25.6402	48.5183	29.3248
4 Major Industry	5.5743	3.5611	6.7386	4.0729
5 Light Industry	15.6081	9.9712	18.8682	11.4041
6 Business	13.3783	8.5467	16.1728	9.7749
7 Managed Forest	5.7973	3.7036	7.0082	4.2358
8 Recreation/Non-Profit	5.3513	3.4187	6.4691	3.9100
9 Farm	4.0135	2.5640	4.8518	2.9325
10 Prescribed Railway Rights of Way (1)	19.2806	19.2806	19.2806	19.2806

DO HEREBY RESOLVE:

BE IT KNOWN that this By-law entitled the *Rates By-law* which form part of the *Taxation By-law* passed by Chief and Council and approved by the Minister on November 30, 1995 that being a by-law to establish a by-law system on the Reserve lands of the Little Shuswap Indian Band for fair and equitable taxation for local purposes on land, or interests in land, including the right to occupy, possess or use lands within the boundaries of the Reserves is hereby enacted as *By-law 2008-T02* by the Chief and Council of the Little Shuswap Indian Band.

AND 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.

APPROVED AND PASSED at a duly convened meeting of the Council of the Little Shuswap Indian Band held at the Little Shuswap Indian Band Administration Office, Squilax, British Columbia this 18th day of June 2008.

A quorum of Band Council is 2 councillors.

[Felix Arnouse]

Chief Felix Arnouse

[Brian Finlay]

Councillor Brian Finlay

[Teresa Tomma]

Councillor Teresa Tomma

By-laws – Indian Act, s.83

SCHEDULE “A”

Prescribed tax rates for the 2008 taxation year for the following classes of property:

Class of Property as prescribed under Schedule “A” and Section 23(G) of the *Lower Similkameen Indian Band 2002 Assessment By-law*. Rate of Tax applied against the land and improvements as determined in accordance with the *Lower Similkameen Indian Band Property Taxation By-law*.

	“Jurisdiction 716” Lands + Improvements
Class 1 - Residential	9.1440
Class 2 - Utilities	61.000
Class 3 - Unmanaged Forest Land	27.8550
Class 4 - Major Industry	27.0100
Class 5 - Light Industry	23.2325
Class 6 - Business and Other	20.6350
Class 7 - Managed Forest Land	11.3960
Class 8 - Recreational	9.0690
Class 9 - Farm	10.1980
Class 10 - Railway	0.0000

**METLAKATLA FIRST NATION
2008 TAX RATES BY-LAW**

[Effective November 17, 2008]

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

AND WHEREAS the Council of the Metlakatla First Nation enacted the *Metlakatla First Nation Property Tax By-law* on August 16th, 2005;

BE IT RESOLVED that the Council of the Metlakatla First Nation will adopt the 2008 Tax Rates as attached in schedule "A." The Tax rates will remain the same as the tax rates used in the 2007 taxation year.

Quorum for this Council consists of four (4):

[Harold Leighton]
President Harold Leighton

[Alvin W. Leask]
Councillor Alvin W. Leask

[David J. Leask]
Councillor David J. Leask

[James Nelson]
Councillor James Nelson

[Clifford Ryan]
Councillor Clifford Ryan

SCHEDULE "A"

The Council of the Methlakatla First Nation hereby adopts the following taxation rates for the 2008 taxation year for the following classes of property.

Classification No:	2008 Property Tax Rates				Methlakatla First Nation			
	Residential	Utility	Major Industry	Major Industry Port	Light Industry	Business	Recreation/ Non-Profit	
	1	2	4	4A	5	6	8	
General Levy	10.40462	71.99997	35.68785	27.5	34.95952	36.52022	10.09248	
School Levy	5.2827	14.9	12.5	12.5	9.2	9.2	4.2	
Regional District	0.3205	2.21786	1.09932	1.09932	1.07688	1.12496	0.31089	
SQC Regional Hospital	0.13664	0.47824	0.46458	0.46458	0.46458	0.33477	0.13664	
NW Regional Hospital	0.541	1.8935	1.8394	1.8394	1.8394	1.32545	0.541	
BC Assessment Authority	0.0816	0.5145	0.5145	0.5145	0.2647	0.2647	0.0816	
Municipal Finances Authority	0.0003	0.0005	0.0005	0.0005	0.0005	0.0001	0.0002	
Rate Total	16.76736	92.00457	52.10615	43.9183	47.80558	48.7702	15.36281	

SCHEDULE "A"

The Council of the Nadleh Whut'en Indian Band hereby adopts the following taxation rates for the 2008 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	7.2158
Class 2 - Utilities	26.8008
Class 4 - Major Industry	21.9804
Class 5 - Light Industry	17.6761
Class 6 - Business and Other	15.4876
Class 7 - Managed Forest Land	9.6204
Class 8 - Recreation/Non-Profit Organization	6.9650
Class 9 - Farm	9.6650

NICOMEN INDIAN BAND
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 05-2008

[Effective August 28, 2008]

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

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

AND WHEREAS section 24(5) of the *Nicommen Indian Band Property Assessment and Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Taxation Expenditure By-law* was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

AND WHEREAS Council wishes to revoke the *Taxation Expenditure By-law* and to authorize expenditures (in addition to those authorized under section 24(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 Tax Expenditure By-law*.

REVOCATION OF TAXATION EXPENDITURE BY-LAW

2. The *Taxation Expenditure By-law* approved and passed by the Band Council of the Nicommen Indian Band on the 27 day of May, 2005 and approved on behalf of the Minister of Indian Affairs and Northern Development on the 27 day of June, 2005 is hereby revoked in its entirety.

INTERPRETATION

3. 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 Nicomen 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, daycare, library, park, playground, police or fire protection programs and services;

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

“Council” means the Council of the Nicomen 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 subsection 4(3) of the *Property Assessment and Taxation By-law*;

“*Property Assessment By-law*” means the *Nicomen Indian Band Property Assessment By-law* approved and passed by the Council on the 5 day of December, 1991 and approved by the Minister on the 9 day of March, 1992, as amended from time to time;

“*Property Taxation By-law*” means the *Nicomen Indian Band Property Taxation By-law* approved and passed by the Council on the 5 day of December, 1991 and approved by the Minister on the 9 day of March, 1992, as amended from time to time;

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

“public works” includes

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

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

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

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

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

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

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

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

together with Reserve lands appurtenant thereto;

(b) remediating environmentally contaminated Reserve lands; and

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

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

“Surveyor of Taxes” means the Surveyor of Taxes appointed by Council under the *Nicomen Property Assessment and Taxation By-law*;

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

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

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

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

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

ANNUAL PROPERTY TAX BUDGET

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

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

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

(4) For greater certainty

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

(b) nothing in this By-law shall have the effect of amending section 24(5) of the *Property Assessment and Taxation By-law* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

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

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

ADMINISTRATION AND ENFORCEMENT

7. The Surveyor of Taxes shall administer this By-law.

BY-LAW REMEDIAL

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

MISCELLANEOUS

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

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

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

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

COMING INTO FORCE

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

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 28th day of May, 2008.

A quorum of Council consists of 2 (3) members of Council.

[Arlene Quinn]

Chief Arlene Quinn

[Raymond Drynock]

Councillor Raymond Drynock

[Rolene Edwards]

Councillor Rolene Edwards

SCHEDULE "A"**2008 ANNUAL PROPERTY TAX BUDGET****REVENUES**

Property Tax Levies, Interests & Penalties for Current Fiscal Year	\$ 124.65
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	\$ 5,205.59
– Permitted Property Assessment and Taxation By-law Expenditures	\$ _____
– Municipal Service Agreements	\$ _____

TOTAL EXPENDITURES \$ \$5330.24

BALANCE \$ 0

**NICOMEN INDIAN BAND
2008 RATES BY-LAW**

[Effective August 28, 2008]

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 the 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 Nicomen Indian Band enacted the *Nicomen Indian Band Property Assessment and Taxations By-law* on the 5th day of December 1991;

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

1. This by-law may be cited for all purposes as the *Nicomen Indian Band Rates By-law 2008*.

2. Pursuant to Section 24(5) of the *Nicomen 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 *2008 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 28 day of May, 2008.

A quorum for the Nicomen Indian Band Council is (2).

[Arlene Quinn]

Chief Arlene Quinn

[Raymond Drynock]

Councillor Raymond Drynock

[Rolene Edwards]

Councillor Rolene Edwards

SCHEDULE “A”

Prescribed Tax Rates
For the Taxation Year 2008

The Council of the Nicomen Indian Band hereby adopts the following taxation rates for the 2008 taxation year for the following classes of property.

Class of Property	Tax Rates 2008
1. Residential	0.0
2. Utilities	26.2979
3. Unmanaged Forest	0.0
4. Major Industry	0.0
5. Light Industry	0.0
6. Business/Other	0.0
7. Managed Forest Land	0.0
8. Recreational/Non-Profit	0.0
9. Farm	0.0
10. Canadian Pacific Railway Right of Way*	*19.5758

*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.

SCHEDULE "A"

PROPERTY CLASS	TAX RATE PER \$1,000.00 OF ASSESSED VALUE
Class 2 - Utilities	25.8173
Class 6 - Business and Other	14.7992

SCHEDULE "A"

PROPERTY CLASS	TAX RATE PER \$1,000.00 OF ASSESSED VALUE
Class 2 - Utilities	23.3841
Prescribed Railway Rights Of Way (Pursuant to the <i>Property Assessment and Taxation (Railway Rights of Way) Regulations</i> , SOR/200__-____ as published in the <i>Canada Gazette</i> , Part II, Vol. ____ , No. ____-____)	Land Improvements

SCHEDULE "A"

PROPERTY CLASS	TAX RATE PER \$1,000.00 OF ASSESSED VALUE
Class 1 - Residential	9.8194
Class 2 - Utilities	41.9355

**SKAWAHLOOK FIRST NATION
PROPERTY TAXATION EXPENDITURE BY-LAW
BY-LAW NO. 2008**

[Effective August 28, 2008]

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

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

Section 67 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 of the *Property Taxation By-law*) to be made out of property tax revenue from time to time in this by-law.

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

SHORT TITLE

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

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

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

“Band” means the Skawahlook First Nation Band of Indians;

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

- “community works” includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within Reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and used for community services or general government services, including, without limiting the generality of the foregoing, Band administration offices, Band public works yards, cemeteries, longhouses, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with Reserve lands appurtenant thereto;
- “community services” includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and of benefit to any residents of Reserve (whether in common with any non-residents of Reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, daycare, library, park, playground, police or fire protection programs and services;
- “Council” means the Council of the Skawahlook First Nation Indian Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;
- “fiscal year” means April 1 of a calendar year through March 31 of the following calendar year;
- “general government services” includes, without limitation, government and administrative programs, services and operations of the Band or Council on behalf of the Band including, without limiting the generality of the foregoing, the operations of Council and the development, preparation, enforcement and administration of Council or Band policies, by-laws and programs and the administration and operation of departments of the Band;
- “Minister” means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the Minister;
- “permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under section 67 of the *Property Taxation By-law*;
- “property taxation by-law” means the Skawahlook First Nation *Indian Band Property Taxation By-law* passed by the Council on October 12, 2004, and approved by the Minister of Indian Affairs and Northern Development on December 20, 2004, and as amended from time to time;

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

“public works” includes

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

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

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

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

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

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

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

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

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated Reserve lands; and

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

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

“Tax Administrator” means the tax administrator appointed by Council under the *Skawahlook First Nation Property Taxation By-law*;

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

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

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

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

ANNUAL PROPERTY TAX BUDGET

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

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

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

(4) For greater certainty

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

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

PROPERTY TAX REVENUE ACCOUNTS

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

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

ADMINISTRATION AND ENFORCEMENT

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

BY-LAW REMEDIAL

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

MISCELLANEOUS

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

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

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

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

COMING INTO FORCE

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

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 4 day of June, 2008.

A quorum of Council consists of 2.

[Maureen Chapman]

Chief

[Debra Schneider]

Councillor

SCHEDULE "A"**2008 ANNUAL PROPERTY TAX BUDGET****REVENUES**

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$ 74,668.69
--	--------------

Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$ 0
--	------

TOTAL REVENUES	\$ 74,668.69
-----------------------	---------------------

EXPENDITURES

Community Development	\$ 70,000.00
-----------------------	--------------

Environmental Health Services

Fiscal Services

General Government Services

Protective Services

Recreation and Cultural Services

Taxes for Other Governments

Transportation

Utility Services

Other Expenditures

- Permitted Property Taxation By-law Expenditures

- Municipal Service Agreements

- Fee for Assessments and Administration costs	\$ 4,668.69
--	-------------

TOTAL EXPENDITURES	\$ 74,668.69
---------------------------	---------------------

BALANCE	\$ 0
----------------	-------------

**SKUPPAH INDIAN BAND
RATES BY-LAW 2008**

[Effective October 7, 2008]

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 2008 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 *2008 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 15th day of July, 2008.

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

[Doug McIntyre]

Doug McIntyre
Chief, Skuppah Indian Band

SCHEDULE “A”**Skuppah Indian Band
Prescribed Tax Rates
For the Taxation Year 2008**

The Council of the Skuppah Indian Band hereby adopts the following taxation rates for the 2008 taxation year for the following class of property.

Class of Property	Tax Rate
Class 10 - Railway Right-of-Way	19.81301

*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.

**SODA CREEK INDIAN BAND
RATES BY-LAW 2008
BY-LAW NO. 2008-TX01**

[Effective November 17, 2008]

WHEREAS pursuant to subsection 83(1) of the *Indian Act*, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interest in the land including rights to occupy, possess or use lands within the boundaries of the Reserve and with respect to any matter arising out of or ancillary to such purpose:

AND WHEREAS the Council of the Soda Creek Indian Band enacted the *Soda Creek Indian Band Taxation and Assessment By-law* on Nov 21, 1997;

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

1. This by-law may be cited for all purposes as the *Soda Creek Indian Band Rates By-law 2008*.

2. Pursuant to section 24 of the *Soda Creek Indian Band Taxation By-law*, the rates for each class of property shall be in accordance with Schedule “A” which is attached, and forms part of the *2008 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Soda Creek Indian Band at a duly convened meeting held on the [17] day of [April] , 2008.

[Lenny Sellars]

Chief Lenny Sellars

[Thomas Phillips]

Councillor Thomas Phillips

[Donna Dixon]

Councillor Donna Dixon

[Gilbert Sellars]

Councillor Gilbert Sellars

SCHEDULE A

The Council of Soda Creek Indian Band hereby adopts the following taxation rates for the taxation year 2008 for the following classes of property.

Class of Property	Tax Rate
1. Residential	0
2. Utility	26.4693
3. Unmanaged Forest	0
4. Major Industry	0
5. Light Industry	0
6. Business/Other	0
7. Managed Forest	0
8. Recreational/Non-Profit	0
9. Farm	0

**SQUAMISH INDIAN BAND
ANNUAL TAX RATES BY-LAW NO. 1, 2008**

[Effective August 12, 2008]

WHEREAS pursuant to section 18.1 of the *Squamish Indian Band Property Taxation By-law* it is necessary for Band Council during each taxation year to enact a by-law establishing, imposing and levying the tax rate for each separate property class within each separate taxation district.

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

1. Schedule “A” annexed hereto (in section 2 called the “Schedule”) is hereby declared an Integral part of this by-law.

2. For the purposes of Subsections 18.1(3) and (4) of the *Squamish Indian Band Property Taxation By-law* there are hereby established, imposed and levied for the taxation year 2008 the following tax rates, namely for each separate property class within each separate taxation district the tax rate set out in column 4 of the Schedule beside the property class set out in column 3 of the schedule.

3. This By-law may be cited for all purposes as the *Annual Tax Rates By-law No. 1, 2008*.

4. This by-law shall come into force and effect immediately upon approval of the Minister of Indian Affairs and Northern Development.

- Capilano Taxation District - A
- Seymour Taxation District - A
- Mission Taxation District - A

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Squamish Indian Band held at the Squamish Indian Band Administration Office, 320 Seymour Blvd. North Vancouver, British Columbia, V7L 4J5 this [21st] day of May, 2008

A quorum of Squamish Nation Council consists of 8 Councillors

Moved by: [Chief Richard Williams] Seconded by: [Deborah Baker]

[Chief Gibby Jacob]
Chief Gilbert Jacob
KáKeltñ Siyám

Chief Bill Williams
telásemk̓in Siyám

[Alroy Baker]
Alroy Baker
K'etxímtñ

By-laws – Indian Act, s.83

Veronica Baker Tiyaltenaat	[Deborah Baker] Deborah Baker
[Richard E. Baker] Richard E. Baker	Pamela Baker Hi-mi-ka-las
[Dale Harry] Dale Harry Xwa-xwalkn	Krisandra Jacobs
[Byron Joseph] Byron Joseph Ts'élkwílem	Dennis Joseph xwechtáal
Carla George Kwitelut i Kwelikw	[Chief Richard Williams] Chief Richard Williams Xwélxwelacha siyam
[Julie Baker] Julie Baker Sxwélhchaliya	[Anthony Moody] Anthony Moody Tsetsímshtn
[Chief Ian Campbell] Chief Ian Campbell Xálek/Seykyú Siyám	

SCHEDULE “A”

Property Classes within each Taxation District
(Section 15)

Seymour Taxation District

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Seymour (NVD) Taxation District	The Whole of Seymour Creek Indian Reserve Number 2 That part of Capilano Indian Reserve Number 5 that was within the boundaries of the Corporation of the District of North Vancouver as those boundaries existed as at January 1, 1992.	1. Residential	4.37567
		2. Utilities	57.63059
		3. Unmanaged Forest Land	0.00000
		4. Major Industry	58.20557
		5. Light Industry	36.57846
		6. Business & Other	17.43640
		7. Managed Forest Land	0.00000
		8. Recreational Property/ Non-Profit Organization	9.81693
		9. Farm	0.00000

SCHEDULE "A"

Property Classes within each Taxation District
(Section 15)

Mission Taxation District			
COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Mission (NVC) Taxation District	The Whole of Mission Indian Reserve Number 1	1. Residential 2. Utilities 3. Unmanaged Forest Land 4. Major Industry 5. Light Industry 6. Business & Other 7. Managed Forest Land 8. Recreational Property/ Non-Profit Organization 9. Farm	4.30790 57.62392 49.12984 22.23846 18.19581 9.15924

SCHEDULE “A”

Property Classes within each Taxation District
(Section 15)

Capilano Taxation District			
COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Capilano (WVD) Taxation District	That part of Capilano Indian Reserve Number 5 that was within the boundaries of of the Corporation of the District of West Vancouver as those boundaries existed as at January 1, 1992.	1. Residential	3.7636
		2. Utilities	26.6700
		3. Unmanaged Forest Land	0
		4. Major Industry	25.0439
		5. Light Industry	22.1150
		6. Business & Other	13.5676
		7. Managed Forest Land	0
		8. Recreational Property/ Non-Profit Organization	9.3112
		9. Farm	

By-laws – Indian Act, s.83

**T'IT'Q'ET FIRST NATION
RATES BY-LAW 2008**

[Effective September 10, 2008]

SCHEDULE "A"

The council of the T'it'q'et First Nation hereby adopts the following taxation rates for the 2008 taxation year for the following classes of property

COLUMN 1	COLUMN 2
Class of property as prescribed under Schedule 11 and Section 3 of the <i>T'it'q'et First Nation By-law</i>	Rate of tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with the <i>T'it'q'et First Nation Assessment By-law</i>
Class 1 - Residential	12.51
Class 2 - Utilities	43.00
Class 4 - Major Industry	26.15
Class 6 - Business and Other	26.65

APPROVED AND PASSED at a duly convened meeting of the council of T'it'q'et held at T'it'q'et Administration Office, Lillooet, British Columbia, this July 7, 2008.

Moved by M. Napoleon Seconded by Dean Billy

A quorum of Chief and Council consists of 4 councillors.

[W. Machell]

Chief W. Machell

[D. Billy]

Councillor D. Billy

[Y. Scotchman]

Councillor Y. Scotchman

[Megan Thorne]

Councillor M. Thorne

[M. Napoleon]

Councillor M. Napoleon

[K. Whitney]

Councillor K. Whitney

TSLEIL-WAUTUTH NATION
TAXATION EXPENDITURE BY-LAW 2008
BY-LAW NO. EXP 2008-01

[Effective August 12, 2008]

WHEREAS the *Tsleil-Waututh Nation Consolidated Property Assessment and Taxation By-law 1997* (the *Taxation By-law 1997*) was passed by the Chief and Council of the Tsleil-Waututh Nation on March 24, 1997 (Burrard Indian Band) in the best interests of the members of the Tsleil-Waututh Nation (Burrard Indian Band) and was approved by the Minister on September 30, 1997;

AND WHEREAS subsection 83(2) of the *Indian Act* requires that an expenditure made out of monies raised pursuant to the *Taxation By-law 1997* and any amendments thereto approved by the Minister from time to time must be so made under the authority of a by-law of the Chief and Council of the Tsleil-Waututh Nation (Burrard Indian Band);

NOW THEREFORE BE IT HEREWITH RESOLVED that the following *Tsleil-Waututh Nation Taxation Expenditure By-law 2008 No. EXP 2008-01* is hereby enacted pursuant to subsection 83(2) of the *Indian Act* for the purposes of the expenditure of monies collected by the Tsleil-Waututh Nation pursuant to enabling by-laws of the Tsleil-Waututh Nation made in accordance with subsection 83(1) of the *Indian Act*.

SHORT TITLE

1. The *Tsleil-Waututh Nation Taxation Expenditure By-law 2008* may be cited in short form as the *Expenditure By-law No. EXP 2008-01*.

DEFINITION

2. In this *Expenditure By-law No. EXP 2008-01*,
- “annual budget” means the budget for a fiscal year projecting all revenues and expenditures anticipated to be required for the provision of local services on reserve during that fiscal year, as approved by the band council;
- “band” means the Tsleil-Waututh Nation (Burrard Indian Band) and any successor thereto;
- “band council” means the chief and council (future Takaya Speakers) of the band as elected by the eligible members of the band pursuant to the *Indian Act* and any successor thereto;
- “band council resolution” means a motion passed and approved by a majority of the members of the band held at a duly convened meeting of the band council;
- “fiscal year” means January 1 of any calendar year to December 31 of the same year;

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

“local services” includes local improvements, utility services, capital works and the provision of any other services required on reserve;

“local improvements” includes the following works and any combination of them:

(a) opening, widening, straightening, extending, grading, levelling, diverting or paving a road,

(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 road line on land abutting the main,

(e) constructing a conduit for wires or pipes along or under a road,

(f) public works services as they apply to the reserve,

(g) reconstructing, replacing or repairing any of the above;

“Minister” means the Minister of Indian Affairs and Northern Development and any of the Minister’s duly authorized delegates;

“provisional budget” means an interim or preliminary budget projecting revenues and expenditures anticipated to be required for the provision of local services on reserve during all or part of that fiscal year but not an annual budget;

“reserve” means those lands:

(a) 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 Burrard Indian Band, whether they be designated lands or conditionally surrendered lands or otherwise, and

(b) that are within the boundaries of the Burrard Inlet Indian Reserve No. 3, Inlailawatash Indian Reserve Nos. 4 and 4a, and any additions to reserve subsequent to the enactment of this *Expenditure By-law No. EXP 2008-01*;

“stabilization fund” means the fund established to hold and dispense any monies remaining in the taxation fund at the end of a fiscal year or fiscal years;

“taxation fund” as defined in and established pursuant to the *Taxation By-law 1997* and any amendments thereto approved by the Minister from time to time.

“tax administrator” means the person appointed by the band council to administer this *Expenditure By-law No. EXP 2008-01* or his designate.

BUDGETS

3.(1) On or before March 1 of each fiscal year, with the exception of the first fiscal year, the band council will by band council resolution direct the preparation of a provisional budget by the band's employee(s) or agent(s).

(2) On or before June 30 of each fiscal year the band council will prepare the annual budget and will, through the means of a by-law add the annual budget as a schedule to this *Expenditure By-law No. EXP 2008-01*.

AUTHORIZED EXPENDITURES

4.(1) All expenditures, including all costs of administration, collections, realization of security, complaints, legal and consultant services, education, training and honoraria from the taxation fund will be made in accordance with the annual budget and the *Taxation By-law 1997* and any amendments thereto approved by the Minister from time to time and when made are authorized expenditures from the taxation fund provided section 3.(2) above has been complied with.

(2) All funds received pursuant to the *Taxation By-law 1997* and any amendments thereto approved by the Minister from time to time will be deposited in the taxation fund.

(3) All monies deposited in the taxation fund and any interest earned thereon will be expended in accordance with the *Expenditure By-law No. EXP 2008-01* annual budget solely for local purposes including the provision of local services on reserve, capital projects and all costs associated with the administration and enforcement of the *Taxation By-law 1997* and any amendments thereto approved by the Minister from time to time in accordance with subsection 4.(1).

(4) All surplus monies remaining in the taxation fund at the end of the fiscal year specified in the *Expenditure By-law No. EXP 2008-01* Annual Budget Schedule may be transferred into the stabilization fund and may be applied towards the operation and administration costs for the next fiscal year, for capital projects, overruns on existing capital projects or for any other contingencies.

EXTENSION OF TIME

5.(1) Provided that there has been substantial compliance with the provision of this *Expenditure By-law No. EXP 2008-01*, a procedural irregularity, technical failure to carry out a provision of this By-law or an insubstantial failure to comply with a requirement of this By-law by the band council, the tax administrator, or any other person appointed to carry out the administration or enforcement of this By-law, does not in itself constitute a failure to comply with this *Expenditure By-law No. EXP 2008-01* by such person.

(2) The chief and council may, by band council resolution, extend the time by which anything is required to be done pursuant to this *Expenditure By-law No. EXP 2008-01* and anything done by or within such extended time is as valid as

if it had been done by or within the time otherwise provided for in this *Expenditure By-law No. EXP 2008-01*.

BY-LAW REMEDIAL

6. This *Expenditure By-law No. EXP 2008-01* is to be construed as being remedial and is to be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

TENSE

7. Where a provision or schedule of this *Expenditure By-law No. EXP 2008-01* is expressed in the present tense, future tense or past tense, the provision applies to the circumstances as they may from time to time arise without reference to the present, future or past tenses.

HEAD NOTES

8. Head notes, marginal notes and headings form no part of this *Expenditure By-law No. EXP 2008-01* and are to be construed as being inserted for convenience of reference only.

SEVERANCE OF SECTIONS

9. A finding by a court of competent jurisdiction that a section or provision of this *Expenditure By-law No. EXP 2008-01* is void does not affect or bear upon the validity of any other section or provision of this By-law or this By-law as a whole, same remaining in full force and effect, subject to section 11 below, notwithstanding the severance of such void section or provision.

USE OF FORMS AND WORDS

10. In this *Expenditure By-law No. EXP 2008-01*,

- (a) words signifying the masculine gender include the feminine gender and the neuter gender and, where necessary or the context permits, a person as defined in this *Expenditure By-law No. EXP 2008-01*,
- (b) words in the singular include the plural and words in the plural include the singular, and
- (c) where a word or expression is defined, other parts of speech and grammatical forms of the same word or expression have corresponding meanings.

AMENDMENTS

11. Any section of this *Expenditure By-law No. EXP 2008-01* may be amended by the band council through the means of a by-law passed and approved in accordance with the appropriate section or sections of the *Indian Act* or constitution or law of the band as the case may be.

APPROVED AND PASSED at a duly convened meeting of the Chief and Council of the Tsleil-Waututh Nation (Burrard Indian Band) held at the Tsleil-Waututh Nation Administration Office, 3075 Takaya Drive, North Vancouver, BC on this 09th day of June, 2008.

[Chief Leah George-Wilson]

Chief Leah George-Wilson

[Carleen Thomas]

Councillor Carleen Thomas

[Justin George]

Councillor Justin George

[Lianna Martin]

Councillor Lianna Martin

[Jennifer Thomas]

Councillor Jennifer Thomas

Comprising the majority of those members of the Band Council of the Tsleil-Waututh Nation (Burrard Indian Band) present at the aforesaid meeting, a quorum being three (3) members and the number of members of the Band Council present being five [5].

**TSLEIL-WAUTUTH NATION
RATES BY-LAW 2008**

[Effective August 12, 2008]

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;

AND WHEREAS the Council of the Tsleil-Waututh Nation (also known as the Burrard Indian Band) enacted the *Tsleil-Waututh Nation Property Assessment and Taxation By-law* on March 24, 1997, which said By-law was approved by the Minister of Indian Affairs and Northern Development on September 30, 1997.

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 *Tsleil-Waututh Nation Rates By-law 2008*.

2. Pursuant to Section 8 of the *Tsleil-Waututh 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 *Rates By-law 2008*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 09 day of June 2008.

[Chief Leah George-Wilson]
Chief Leah George-Wilson

[Carleen Thomas]
Councillor Carleen Thomas

[Justin George]
Councillor Justin George

[Lianna Martin]
Councillor Lianna Martin

[Jennifer Thomas]
Councillor Jennifer Thomas

SCHEDULE “A”

The Council of the Tsleil-Waututh Nation (Burrard Indian Band) hereby adopts the following taxation rates for the 2008 taxation year for the following classes of property:

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 8 of the <i>Tsleil-Waututh 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 Parts IV, VII, VIII and IX of the <i>Tsleil-Waututh Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	4.37567
Class 2 - Utilities	57.63059
Class 3 - Unmanaged Forest Land	0.0000
Class 4 - Major Industry	58.20557
Class 5 - Light Industry	36.57846
Class 6 - Business and other	17.43640
Class 7 - Managed Forest Land	0.0000
Class 8 - Recreation/Non-Profit Organization	9.81693
Class 9 - Farm	0.0000

**CHEMAWAWIN CREE NATION
FINANCIAL ADMINISTRATION BY-LAW
BY-LAW NO. 1**

[Effective October 7, 2008]

A by-law to regulate the management and control of Chemawawin Cree Nation funds and establish the administrative structure of Chemawawin Cree Nation which manages the funds.

TABLE OF CONTENTS

PART I.....	590
TITLE	590
PART II	590
DEFINITIONS	590
PART III.....	592
APPLICATION.....	592
PART IV.....	592
COUNCIL.....	592
Role of Council.....	592
Duties.....	593
PART V	593
TREASURY BOARD.....	593
Role of the Board.....	593
Appointment of Board.....	594
Terms of Office.....	594
Election and Role of the Chair	595
BAND OPERATING OFFICER	595
Role of Band Operating Officer	595
CHIEF FINANCIAL OPERATING OFFICER.....	596
Role of Chief Financial Operating Officer	596
Appointment of Chief Financial Operating Officer.....	596
PART VI.....	596
FISCAL YEAR	596
ANNUAL BUDGET	597
ANNUAL AUDIT	597
Public Access.....	598

PART VII.....	598
FINANCIAL MANAGEMENT: DEPOSITS	598
General Requirements	598
Bank Accounts and Tax Account	599
FINANCIAL MANAGEMENT: RESERVE FUND.....	599
Reserve Fund	599
Conditions of Use	599
FINANCIAL MANAGEMENT: EXPENDITURES	600
Conditions of Expenditures	600
Authorized Signatories	600
Bonding and Insurance Requirements.....	601
Expenditure Procedures.....	601
Petty Cash.....	601
Travel Expenses.....	602
FINANCIAL MANAGEMENT: LOANS, BORROWING AND DEBTS.....	602
Loans	602
Borrowing and Credit Powers of Council	602
Conditions of Borrowing.....	603
Collection of Debts.....	603
FINANCIAL REPORTING: INVOICING.....	604
AWARDING OF CONTRACTS	604
Tendering Requirements.....	605
PART VIII	606
CONFLICTS OF INTEREST.....	606
Definitions	606
General Conflict of Interest Rule.....	606
Disclosure by Members of Council and the Board	606
Disclosure by Employees	607
Liability to Account.....	607
Suspension or Dismissal.....	607
PART IX.....	608
NON-COMPLIANCE	608
PART X	608
AMENDMENTS AND REPEAL.....	608
PART XI.....	608
GENERAL.....	608

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

- (a) the appropriation and expenditure of moneys of Chemawawin Cree Nation to defray Chemawawin Cree Nation expenses;
- (b) the appointment of officials to conduct the business of Council; and
- (c) any matter arising out of or ancillary to the exercise of the powers described in subsection 83(1) of the Act;

AND WHEREAS the Council of Chemawawin Cree Nation has determined that it is desirable and necessary that a financial administration by-law be established for the purposes set out in section 83(1) of the Act;

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

PART I

TITLE

1. This By-law may be called the *Chemawawin Cree Nation Financial Administration By-law*.

PART II

DEFINITIONS

2. In this By-law,

“Act” means the *Indian Act*;

“annual audit” means an audit by an auditor of Chemawawin Cree Nation’s consolidated financial statements for the preceding fiscal year according to generally accepted auditing standards and including a separate audit of the Tax Account;

“annual budget” means the revenues and expenditures projected and approved by Council under section 31 for the next fiscal year and includes any amendments to the annual budget made under section 30;

“annual audited financial statements” means the consolidated financial statements audited by an Auditor as part of conducting the annual audit;

“auditor” means a person or company who is designated as a chartered accountant or certified general accountant and who is a member in good standing with the registered accounting association that regulates his designation;

“band operating officer” means the employee or contractor appointed by resolution as the administrator of Chemawawin Cree Nation;

“Board” means the treasury board of Chemawawin Cree Nation established pursuant to section 11 of this By-law;

“capital works” means major physical assets owned or controlled by Chemawawin Cree Nation, including roads, bridges, utilities, water supply and septic systems, ditches and water spillways, buildings, waste control facilities, land, landscaping and fencing;

“chief financial operating officer” means the person appointed under section 23;

“Council” means the council of Chemawawin Cree Nation and includes the Chief of Chemawawin Cree Nation;

“department” means an administrative division or agency of Chemawawin Cree Nation government as established from time to time and includes

(a) internal organizational units of the Chemawawin Cree Nation administration,

(b) any board, tribunal, commission or committee of Chemawawin Cree Nation, and

(c) any corporate entity controlled by Chemawawin Cree Nation, including a partnership;

“employee” includes, for the purposes of this By-law, any contractors with Chemawawin Cree Nation who administer, manage or control Chemawawin Cree Nation funds or assets;

“*Expenditure By-law*” means a by-law of Chemawawin Cree Nation enacted pursuant to section 83 of the Act, specifying allowable expenditures from Tax Revenue;

“Chemawawin Cree Nation funds” means all moneys received and managed by Council, or its designate, for the use and benefit of Chemawawin Cree Nation, including all revenues, grants, contributions, loans, earnings from business enterprises and, unless otherwise indicated in this By-law, includes Tax Revenue, but does not include

(a) money received by Chemawawin Cree Nation on behalf of an individual, corporate entity or partnership, and

(b) any money received and managed by Council for which Council has approved an alternative arrangement under section 9 of this By-law;

“Cree Nation” means the Chemawawin Cree Nation, being a band, as defined under the *Indian Act*;

“fiscal year-end” means the date specified in section 25.

“funding agreement” means any written contract between the Cree Nation and another party or parties, pursuant to which money is to be paid to the Cree Nation;

“General Account” means any bank account in the name of the Cree Nation and created pursuant to section 46;

“resolution” means a decision of Council at a duly held Council meeting and recorded in writing;

“Tax Account” means a single bank account in the name of the Cree Nation for the purpose of holding all and making expenditures from Tax Revenue;

“*Taxation By-law*” means a by-law providing for the taxation of real property and enacted by the Cree Nation pursuant to section 83 of the Act; and

“Tax Revenue” means any revenue collected by the Cree Nation pursuant to a *Taxation By-law*.

PART III

APPLICATION

3. This By-law governs the management and control of Chemawawin Cree Nation funds and the administrative organization of the Cree Nation to manage and control Chemawawin Cree Nation funds.

4. This By-law applies to Council and all departments in receipt of Chemawawin Cree Nation funds.

PART IV

COUNCIL

Role of Council

5. Council must conduct the business of the Cree Nation in a manner that ensures sound financial management by, among other things, carrying out the following duties and responsibilities:

- (a) ensuring that the annual budget of the Cree Nation does not have expenditures exceeding revenues;
- (b) planning and budgeting financial and other resources for local services and capital works projects;
- (c) setting policies and procedures to safeguard the resources of the Cree Nation and maximize the well-being of the members of the Cree Nation;
- (d) ensuring Council and all employees of the Cree Nation have full financial accountability at all times to all members of the Cree Nation;
- (e) ensuring the Cree Nation meets all financial obligations with third parties;
- (f) ensuring all investments in financial instruments are made in accordance with prudent investor standards;
- (g) overseeing the work of all employees of the Cree Nation, through the band operating officer, and ensuring that all employees of the Cree Nation who manage and control Chemawawin Cree Nation funds or assets are

- (i) responsible for maintaining accurate financial records, and
 - (ii) qualified for the position to which they are appointed;
- (h) permitting access by all members of the Cree Nation, under the supervision of Council or its designate, to Cree Nation by-laws, annual budgets, annual audited financial statements and annual audit reports of the Cree Nation;
- (i) ensuring that all financial records of the Cree Nation, including computer files, are kept in the administration office of the Cree Nation in a secure and safe condition, and are not removed from the office without the authority of Council, such authority to be evidenced by resolution; and
- (j) ensuring the sale of any assets owned by the Cree Nation is for no less than fair market value.

Duties

6. Each member of Council must, in exercising his powers and performing his functions under this By-law,

- (a) act honestly and in good faith and in the best interests of the Cree Nation; and,
- (b) exercise the care, diligence and skill of a reasonably prudent person.

7. Council may, by resolution, approve any funding agreement.

8. Notwithstanding the provisions of this By-law, Council may by resolution approve an alternative arrangement other than the provisions of this By-law for the management of money received pursuant to the terms of a funding agreement, if the terms of the funding agreement require the alternative arrangement.

PART V TREASURY BOARD

Role of the Board

9. The Board must ensure the control and management of Chemawawin Cree Nation funds in a manner that is consistent with prudent financial management practices by, among other things, carrying out the following duties and responsibilities:

- (a) manage and control all transactions of Chemawawin Cree Nation funds, including the receipt, collection, expenditure and disbursement of Cree Nation funds;
- (b) administer and supervise the compilation and preparation of information for the annual budget;
- (c) present the annual budget to Council for its review and approval by resolution;
- (d) ensure the completion and of an annual audit and presentation of the audit to Council for its review and approval by resolution;

- (e) administer and supervise the financial records and reporting systems of the Cree Nation;
- (f) ensure financial compliance of the Cree Nation with all contracts and funding agreements entered into by Council or any department, and report immediately any non-compliance to Council;
- (g) report to Council on financial matters;
- (h) provide advice to Council on financial matters;
- (i) develop and present a list of candidates to Council for the position of chief financial operating officer;
- (j) supervise and oversee the role and responsibilities of the Chief Financial Operating Officer; and
- (k) oversee all other matters relating to the financial affairs of the Cree Nation.

10. The Board may prescribe any requirements for the form and content of the financial records and the accounting systems of the Cree Nation that it deems necessary.

Appointment of Board

11. Council hereby establishes a treasury board of the Cree Nation.

12. Council must, by resolution, appoint at least five (5) members to the Board and those members must include:

- (a) the band operating officer;
- (b) the chief financial operating officer;
- (c) at least two (2) members of Council; and
- (d) at least one (1) member of the Cree Nation who is not a member of Council.

Terms of Office

13. Council must, by resolution, appoint the band operating officer to be a member of the Board for as long as he is the band operating officer.

14. Council must, by resolution, appoint the members of the Board prescribed under paragraphs 12(c) and (d) for a term of office that is the same duration as a term of office for a member of Council.

15. A member of the Board may be removed from office

- (a) by the Chair if the member has missed three (3) consecutive scheduled meetings of the Board;
- (b) by a majority of Council and with the recommendation of the chair; or
- (c) by a unanimous vote of Council.

16. If any position on the Board is vacated for any reason, including under section 15, then Council must appoint, by resolution, the members needed to fill any vacancies in the Board that result from that change.

Election and Role of the Chair

17. The Board must elect from its members one (1) person to serve as chair of the Board.

18. The term of office for the position of chair must be two (2) years and a person may serve as a chair for no more than two (2) consecutive terms.

19. If the chair resigns, the Board must elect from its members one (1) other person to serve as chair for the balance of the term remaining.

20. The chair must:

- (a) supervise and direct the work of the Board;
- (b) undertake administrative duties as necessary to oversee and implement the work of the Board; and
- (c) preside at meetings of the Board.

BAND OPERATING OFFICER

Role of Band Operating Officer

21.(1) The band operating officer must act as the senior administrative officer of the Board and must assist the Board in carrying out its duties.

(2) The duties of the Band Operating Officer include

- (a) ensuring the creation and maintenance of adequate records of Board minutes, resolutions, decisions and other proceedings;
- (b) maintaining security of finances and financial documents by
 - (i) establishing safe storage in security boxes or safes,
 - (ii) establishing secure storage with security codes and locks on files, cash and valuable documents, and,
 - (iii) ensuring no more than two (2) people, in addition to him/herself, have knowledge of the security codes, combinations or possession of keys to locked files;
- (c) ensuring all cash is deposited in a drop safe located in the administration office of the Cree Nation at the end of each business day;
- (d) monitoring all contracts and funding agreements entered into by Council or any department for financial compliance and reporting immediately any non-compliance to the Board; and
- (e) completing any other task assigned by the Board.

CHIEF FINANCIAL OPERATING OFFICER

Role of Chief Financial Operating Officer

21. The chief financial operating officer reports directly to the Board, and must

- (a) conduct the administration necessary to discharge the financial administration responsibilities of the Board, including staff supervision;
- (b) maintain records of all information required to facilitate the annual audit;
- (c) compile and prepare information for the annual budget and any amended annual budget;
- (d) administer and maintain adequate and timely financial records and reporting systems that record all financial transactions of the Cree Nation, including but not limited to copies of all vouchers, financial statements, cancelled cheques and correspondence relating to the financial business of the Cree Nation and reporting systems;
- (e) prepare and present to the Board by the 20th day of each month, a financial statement for the previous month that includes a balance sheet and a statement of operations showing revenues and expenditures;
- (f) receive, record and deposit, or administer the receipt, recording and deposit of all money received by the Cree Nation in a timely manner;
- (g) ensure all accounts payable are paid in accordance with the procedures set out in this By-law;
- (h) complete any other task assigned by the Board; and
- (i) maintain a detailed inventory of all Cree Nation assets having a reasonable estimate of fair market value over five hundred dollars (\$500).

Appointment of Chief Financial Operating Officer

22. The Board must develop a list of at least three (3) potential candidates for the position of chief financial operating officer and Council must, by resolution, appoint a person as chief financial operating officer from the list.

23. Subject to the provisions of this By-law, the engagement and removal of any person as chief financial operating officer must be consistent with any personnel policies of the Cree Nation.

PART VI

FISCAL YEAR

24. The financial year-end of the Cree Nation is March 31.

ANNUAL BUDGET

25. The Board must prepare estimates of the projected revenues of the Cree Nation for the purpose of preparing the annual budget.

26. Each department manager must prepare the department's annual budget and any amendments thereto for the operation of the department and must submit the budget and any amendments prepared to the Board.

27. The Board must prepare an annual budget and submit the annual budget to Council for consideration and approval by resolution.

28. Council is solely responsible for the approval of the annual budget for each fiscal year.

29. Council may, by resolution, direct amendments to the annual budget submitted by the Board.

30. The annual budget becomes effective upon approval by Council, by resolution.

31. The annual budget must be made available during regular working hours for inspection by any member of the Cree Nation, and copies are to be provided to Cree Nation members upon written request to the chief financial operating officer and payment of a fee of five dollars (\$5).

ANNUAL AUDIT

32. Council must appoint annually, by resolution, an auditor who is not a band member or related to a band member to conduct the annual audit, and prepare an annual audit report and a separate annual audit report with respect to the Tax Account.

33. The auditor reports to Council.

34. The auditor must be entitled to access any information or records that are held by or in the control of the Cree Nation and are necessary to complete the annual audit, including but not limited to

- (a) all books, records, accounts and vouchers of the Cree Nation;
- (b) any information held by or under the control of a department manager or any agent of the Cree Nation that is necessary for the completion of the audit;
- (c) all Council resolutions and Cree Nation by-laws; and,
- (d) any agreements, contracts, or related documents entered into or in control of the Cree Nation, Council or any employee of the Cree Nation.

35. The annual audit must be conducted in accordance with generally accepted auditing standards, must include a general review of the adequacy of the accounting procedures and systems of control employed to preserve and protect the assets of the Cree Nation and must be completed in no more than four (4) months after the fiscal year end.

36. The chief financial operating officer must provide any assistance to the auditor required for the completion of the annual audit.

37. After the review of the annual audited financial statements and annual audit reports by the Board, the auditor must present the statements and reports to Council.

38. Council must consider and vote on the annual audited financial statements and annual audit reports at a duly held meeting of Council and, if approved, must be signed by the Chief and one (1) other person as designated by resolution.

Public Access

39. Once Council signs the annual audited financial statements and annual audit reports, the chief financial operating officer must post copies of the statements and reports in such public places as determined by Council, by resolution.

40. The chief financial operating officer must retain the signed, annual audited financial statements and annual audit reports, and any member of the Cree Nation may

- (a) inspect the statements and reports during regular office hours; and
- (b) directly or through an agent, make a copy of the statements, the reports or any part thereof, upon payment of a fee of twenty-five cents (\$.25) per page.

PART VII

FINANCIAL MANAGEMENT: DEPOSITS

General Requirements

41. The Board must ensure that all operating and savings accounts in the name of the Cree Nation are established at a chartered bank, trust company or credit union.

42. The chief financial operating officer must ensure the safekeeping of all Chemawawin Cree Nation funds received and maintain a numbered receipt book for the funds.

43. Upon receipt of any Chemawawin Cree Nation funds other than Tax Revenue, the chief financial operating officer must

- (a) stamp all cheques immediately upon receipt with a stamp that designates the monyes for deposit into a General Account;
- (b) cause such funds to be deposited into a General Account within five (5) days of receipt; and
- (c) promptly issue a receipt in the correct amount to the payor.

44. Upon receipt of any Tax Revenue, the Chief Financial Operating Officer must:

- (a) stamp all cheques immediately upon receipt with a stamp that designates the monies for deposit into the Tax Account;

(b) cause such funds to be deposited into the Tax Account within five days of receipt; and

(c) issue a receipt promptly in the correct amount to the payor, subject to any requirement in the *Taxation By-law*.

Bank Accounts and Tax Account

45. The chief financial operating officer must, under the supervision of the Board, establish at least one (1) bank account held in the name of the Cree Nation, into which all Chemawawin Cree Nation funds, other than Tax Revenue, must be deposited.

46. The chief financial operating officer must, under the supervision of the Board, establish one (1) Tax Account into which all Tax Revenue must be deposited.

47. The Board may authorize the chief financial operating officer to reallocate funds from one General Account to another General Account for investment purposes or program and services delivery.

48. Funds in any General Account and the Tax Account must be administered by the chief financial operating officer.

49. The interest earned on Chemawawin Cree Nation funds, other than the Tax Revenue, must be paid to a General Account.

50. The interest earned on Tax Revenue must be paid to the Tax Account.

FINANCIAL MANAGEMENT: RESERVE FUND

Reserve Fund

51. Subject to the provisions of any funding arrangement, Council may, by resolution, authorize the establishment of a reserve fund, using Chemawawin Cree Nation funds other than Tax Revenue, called the "Reserve Fund" for the sole purposes of

- (a) constructing or upgrading capital works of the Cree Nation;
- (b) supplementing operational costs when projected revenues for Cree Nation administrative, social and educational programs are anticipated to be lower than projected expenditures;
- (c) making strategic business investments believed to be in the long-term best interest of the Cree Nation;
- (d) paying down debt obligations of the Cree Nation.

Conditions of Use

52. The following conditions apply to the use of any Reserve Fund created under section 52:

- (a) the Reserve Fund must be established in a separate bank account with a bank, trust company or credit union;

- (b) Council must regularly inform the members of the Cree Nation about the use of the Reserve Fund;
- (c) the members of the Cree Nation must give prior approval for any withdrawal from the Reserve Fund over five hundred thousand dollars (\$500,000), such approval to be obtained in the same manner as set out in section 69(b) of this By-law;
- (d) Council must ensure that contributions are made to the Reserve Fund on an annual basis as part of normal monthly expenditure from Chemawawin Cree Nation funds and each contribution must be no less than two percent (2%) of the total projected annual revenues of the Cree Nation set out in the annual budget projections;
- (e) Council can only withdraw from the Reserve Fund between April 1 and May 15 of each fiscal year and only if a balance of fifty thousand (\$50,000) remains in the Reserve Fund account after the withdrawal, unless Council receives approval of the members of the Cree Nation in the same manner as set out in section 69(b) of this By-law;
- (f) Council must ensure that contributions to the Reserve Fund are budgeted as part of the annual budget, and are shown in financial statements required under paragraph 21(e) of this By-law; and
- (g) the Reserve Fund may not be accessed until after April 1, 2009.

FINANCIAL MANAGEMENT: EXPENDITURES

Conditions of Expenditures

53. Prior to any expenditure from a General Account, other than loans under section 67, the following conditions must be met:

- (a) funds for the expenditure must be allocated and approved as part of the annual budget; and
- (b) the expenditure must be consistent with prudent cash management practices.

54. Any expenditures from the Tax Account must be in accordance with an *Expenditure By-law*.

Authorized Signatories

55. Council may, by resolution, designate up to four (4) individuals to sign any purchase order, work order, cheque, agreement or other obligation to make an expenditure from Chemawawin Cree Nation funds, provided that any obligation to make an expenditure must be signed by

- (a) at least one (1) councillor; and,
- (b) the band operating officer, or if the band operating officer is unavailable, the chief financial operating officer.

56. Council may, by resolution, designate the individuals described below to sign purchase orders and work orders for up to the following limits:

Employee Title	Limit
(a) department manager	\$2,000; and
(b) band operating officer	\$5,000.

Bonding and Insurance Requirements

57. Council must ensure that any individual that is designated under section 56 is bonded to a minimum of fifty thousand dollars (\$50,000) and any individual that is designated under section 56 is bonded to a minimum of twenty-five thousand dollars (\$25,000).

58. Council must ensure that the Cree Nation obtains a reasonably prudent amount of loss and liability insurance to protect the Cree Nation and its assets.

Expenditure Procedures

59. The chief financial operating officer may distribute Chemawawin Cree Nation funds, other than Tax Revenue, among more than one General Account if he determines that it is administratively prudent to do so.

60. Council may, by resolution, authorize an expenditure from the Tax Account if the expenditure has been approved by Council

- (a) as part of the annual budget; and
- (b) as part of the *Expenditure By-law*.

61. An individual designated under section 56 may sign a purchase order or work order up to the amount specified in section 56 provided the expenditure has been approved by Council as part of the annual budget.

62. The Board must report to the Council no later than the last day of the month with the following information for the previous month:

- (a) a summary of revenues and expenditures for the previous month;
- (b) a cumulative summary of year-to-date revenues and expenditures;
- (c) bank balances for all General Accounts and the Tax Account; and
- (d) a monthly cash flow report showing annual projections for each department and year-to-date revenues and expenditures of each department.

63. Council must ensure that all expenditures for the Cree Nation meet the conditions set out in section 53.

Petty Cash

64. Council may, by resolution, establish and maintain a petty cash fund to a maximum of five hundred dollars (\$500) provided that

- (a) the resolution designates an employee of the Cree Nation who is not an authorized signatory of the Cree Nation to be responsible for the petty cash fund;
- (b) the designated employee must
 - (i) complete a voucher for each disbursement made,
 - (ii) ensure that the total of disbursement vouchers plus the cash on hand equals the total amount of the fund,
 - (iii) ensure reimbursement of the fund, in accordance with the vouchers, and,
 - (iv) charge each expense to the appropriate department account.

Travel Expenses

65. All employees of the Cree Nation must submit travel expenses over fifty dollars (\$50) to the band operating officer for advance approval and the Band Operating Officer may approve such expenses, provided that the expenses are within the annual budget.

66. On an annual basis, the Board must recommend allowable rates of travel expenses and conditions of reimbursement to Council for its consideration and approval, by resolution. Where there have been no recommended changes the previous existing rates and conditions shall apply until amended by resolution.

FINANCIAL MANAGEMENT: LOANS, BORROWING AND DEBTS

Loans

67. Council may make, or allow to be made, a loan from Chemawawin Cree Nation funds held in a General Account, provided that the following conditions have been met:

- (a) the loan must be for
 - (i) any purpose Council deems in the interest of the Cree Nation, and,
 - (ii) no more than twenty thousand dollars (\$20,000).
- (b) Council must have pre-authorized the loan by resolution;
- (c) funds for the loan must be allocated and approved as part of the annual budget; and
- (d) the loan must be consistent with prudent cash management practices.

Borrowing and Credit Powers of Council

68. Council may, by resolution, from time to time on behalf of the Cree Nation

- (a) borrow money in such manner and amounts, on such security, from such sources and upon such terms and conditions as they think fit,

- (b) obtain credit for operational purposes of the Cree Nation,
- (c) issue bonds, debentures, and other debt obligations either outright or as security for any liability or obligation of the Cree Nation or any other person, and,
- (d) mortgage, charge, whether by way of specific or floating charge, or give other security on the undertaking, or on the whole or any part of the property and assets, of the Cree Nation (both present and future),

provided that the conditions of borrowing in section 69 have been met.

Conditions of Borrowing

69. Council must ensure that the following conditions have been met prior to passing an authorizing resolution under section 68:

- (a) if the amount to be borrowed is less than one million dollars (\$1,000,000) and if Council approves of the terms of the loan, then Council must pass a resolution authorizing the loan;
- (b) if the amount to be borrowed is more than one million dollars (\$1,000,000) then Council must have the prior approval of the members of the Cree Nation authorizing the loan, such vote to be held in the following manner:
 - (i) Council must ensure that a reasonable effort is made so that notice is
 - (A) mailed or delivered to all households of members of the Cree Nation, on all reserves of the Cree Nation,
 - (B) mailed or delivered to all members of the Cree Nation who live off the reserve, and,
 - (C) posted at all administration offices of the Cree Nation,at least fourteen (14) days prior to a vote held under this section;
 - (ii) a notice mailed or delivered under this section must set out the details of the amount of the loan, the purpose of the loan and the repayment obligations in respect of the loan, and the time, date and place of a meeting of the members of the Cree Nation to authorize the loan;
 - (iii) at the meeting, Council must inform the members of the Cree Nation of the details of the loan, including the amount of the loan, its purpose, the cost of interest and how the loan will be repaid; and
 - (iv) the loan must be approved by fifty percent (50%) plus one (1) of the members present at the meeting.

Collection of Debts

70. The Board must seek, or cause to be sought, agreement for a payment plan from each person or entity that owes money to the Cree Nation.

71. The Board must ensure that the repayment plan for any debt to the Cree Nation under six thousand (\$6,000) is for a term no longer than twelve (12) months, unless otherwise approved by resolution.

72. The Board must ensure that the repayment plan for any debt to the Cree Nation over six thousand (\$6,000) is for a term no longer than twenty-four (24) months, unless otherwise approved by resolution.

73. Council, or its designate, must charge interest on any debts owing to the Cree Nation, and, Council must, by resolution, determine the amount of interest to be charged, provided that in no circumstances may it be less than six percent (6%) per year.

74. Council may, by resolution, set off or designate another person to set off any amount owing to the Cree Nation against any money owed to the debtor from the Cree Nation.

75. The Board may use a debt collection agency or, if approved by resolution, the court, to collect debts that are greater than one thousand dollars (\$1,000), more than ninety (90) days in arrears, and, for which the debtor has failed to agree to a repayment plan according to this By-law. Prior to initiating any collection action under this provision, the Board must make reasonable efforts to enter into a repayment plan with the debtor in accordance with the provisions of this Part.

76. The band operating officer, or his/her designate, must render a statement of account to all debtors of the Cree Nation on a monthly basis.

FINANCIAL REPORTING: INVOICING

77. No person may make a payment on behalf of the Cree Nation for the performance of work, supply of goods or rendering of services unless the charge in respect of such work, goods or services has been authorized

- (a) pursuant to a resolution; or
- (b) by a person delegated to authorize such payment under this By-law.

78. The band operating officer or his designate must ensure that an invoice is rendered, in a timely manner, for all work, goods or services that are provided for payment by the Cree Nation.

AWARDING OF CONTRACTS

79. Council may, by resolution, approve any contract on behalf of the Cree Nation, provided the following conditions must be met:

- (a) any expenditure required of the Cree Nation in the contract must meet the requirements under section 54;
- (b) the department manager responsible for managing the contract must recommend the contract to Council; and

(c) the chief financial operating officer must state to Council that the funds are available to pay the expenditure.

80. Council may, by resolution, designate the employees described below to approve any contract for up to the following limits, provided the requirements under paragraphs 79(a) and (c) are met in advance:

Employee Title	Limit
(a) department manager	\$2,000; and
(b) band operating officer	\$5,000.

Tendering Requirements

81. The band operating officer may approve a capital works purchase up to five thousand dollars (\$5,000) without going to tender if the purchase was approved in the annual budget.

82. The Board must put all capital works purchases over five thousand (\$5,000) to public tender and seek bids from at least three (3) independent contractors for such purchases.

83. Council may, by resolution, approve the Board to consider less than three (3) bids if less than three (3) bids are received by the tender closing date.

84. In emergency situations telephone bids up to fifty thousand dollars (\$50,000) may be accepted by a department manager providing a written confirmation follows from the bidder and a record of telephone bids is filed.

85. Invitations to tender must include

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

86. The tendering period is not to be less than fifteen (15) working days, unless in an emergency situation.

87. All tenders are to be returned sealed and addressed to the Cree Nation, clearly marked “Tendered for *[description of project]*” and the chief financial operating officer must record, or cause to be recorded, the time and date of receipt on the unopened envelope of tender.

88. All tenders received must be opened in public in the presence of the band operating officer and any department manager responsible for the tendering process.

89. The name of the bidder and the project and the date and amount of the bid must be recorded.

90. The Board must accept the lowest tender received unless Council has passed a resolution that

- (a) approves the other tender; and
- (b) records the reasons why it is in the best interests of the Cree Nation to accept a higher tender.

91. Upon acceptance of a tender for the performance of work, goods, or services, the Board must ensure that

- (a) a written contract is signed by the party accepting the contract and the Cree Nation; and
- (b) a copy of the written contract is kept as a record of the Cree Nation.

92. No disbursements or payment on any contract must be made without supporting documentation as required by any policies of the Board.

93. The chief financial operating officer must retain a fifteen percent (15%) hold-back of final payment or such greater amount as may be determined by the Board from all contractors until Council, by resolution, approves all work as complete and satisfactory.

94. The Board may establish any further policies and procedures for the tender process as it considers necessary.

PART VIII CONFLICTS OF INTEREST

Definitions

95. The following definitions apply to this Part:

- (a) “personal gain” means any financial benefit; and
- (b) “family member” means a spouse, including a common law spouse, children, parent, brother, sister, father-in-law, mother-in-law, uncle, aunt, grandparent, son-in-law, daughter-in-law, and also includes any relative permanently residing in the person’s household.

General Conflict of Interest Rule

96. A person who is a member of Council or the Board, or is otherwise employed by the Cree Nation or one of its departments, must not use that office or employment for his own personal gain, the personal gain of his family member or to the detriment of the interests of the Cree Nation.

Disclosure by Members of Council and the Board

97. If a decision by Council or the Board may result in a member of Council or the Board, or his family member, receiving any personal gain, such member must make full and complete disclosure to Council or the Board, as the case may be, of the details of the potential personal gain.

98. It shall be the duty of each member of Council and the Board to disclose to Council or the Board, as the case may be, any real or perceived personal gain of any other member or any other member's family member.

99. A member of Council or the Board must disclose his potential personal gain and the potential personal gain of his family member in one of the following ways, whichever occurs first:

- (a) at the meeting at which the Council or the Board, as the case may be, first considers the decision that may result in the potential personal gain;
- (b) at the first meeting after the member becomes aware of the potential for the personal gain; or
- (c) in writing to the Council or the Board, as the case may be, as soon as the member becomes aware of the potential for the personal gain.

100. Immediately after the disclosure set out in paragraphs 99(a) and (b), the member in potential conflict must leave the meeting room and must not participate in any discussions or vote concerning the matter and the minutes of the meeting must record the time that the member leaves and returns to the meeting room.

101. Despite section 100, the person who leaves the room may still be counted for the purpose of calculating any quorum requirement.

Disclosure by Employees

102. If an employee of the Cree Nation or his family member may receive a personal gain from a contract with the Cree Nation, he must disclose his interest to the Board in writing and thereafter refrain from taking part in any discussion or decision about the awarding of the contract.

Liability to Account

103. Council may hold any person who fails to follow the proper procedure for disclosure and abstaining from involvement under this Part responsible to reimburse the Cree Nation for any personal gain that he or his family member received.

Suspension or Dismissal

104. If any person other than a member of Council or the band operating officer violates the conflict of interest provision, then subject to any personnel policy of the Cree Nation, the band operating officer may:

- (a) suspend the person; or
- (b) dismiss the person from all privileges and benefits of office or employment.

105. Subject to any personnel policy of the Cree Nation, any person who is suspended or dismissed under section 104 must have a right to appeal the dismissal or suspension to Council.

106. If the band operating officer violates the conflict of interest provision, then subject to any personnel policy of the Cree Nation that applies to the band operating officer, Council must

- (a) suspend the band operating officer; or
- (b) dismiss the band operating officer from all privileges and benefits of office or employment.

107. Subject to any personnel policy of the Cree Nation that applies to the band operating officer, Council must, in a timely manner, give a band operating officer who is suspended or dismissed under section 107 an opportunity to speak to Council and explain any relevant circumstances.

PART IX

NON-COMPLIANCE

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

PART X

AMENDMENTS AND REPEAL

109. Amendment or repeal of this By-law must be made by a by-law enacted by Council.

PART XI

GENERAL

110. In this By-law, any words in the singular include the plural and words in the plural includes the singular and the masculine includes the feminine and neuter where the context requires.

111. If any provision of this By-law is held to be invalid, void, voidable or unenforceable for any reason, then the particular provision will be deemed severed from the remainder of this By-law and all remaining provisions of this By-law must remain in full force and effect.

THIS BY-LAW IS HEREBY DULY ENACTED by council on the [30] day of [May], 20 [08], at [Winnipeg], in the Province of [Manitoba].

A quorum of Council consists of [Four (4)] members of Council.

[Chief Clarence Easter]

Chief Clarence Easter

[Floyd George]

Councillor Floyd George

[Albert Young]

Councillor Albert Young

[Sam George]

Councillor Sam George

[Albert Packo]

Councillor Albert Packo

[Chris Klyne]

Councillor Chris Klyne

**MILLBROOK FIRST NATION
RATES BY-LAW**

[Effective September 4, 2008]

WHEREAS pursuant to subsection 83(1) of the *Indian Act* the Council of a band may make by-laws for the purpose of taxation for local purposes of land, 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 Millbrook First Nation, enacted the *Land Tax By-law* on June 3, 1996.

NOW BE IT HEREBY RESOLVED that the following by-law 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 *Millbrook First Nation Rates By-law 2008*.

2. Pursuant to Section 11 of the *Land Tax By-law*, the rates for each class of property shall be in accordance with Schedule “A” which is attached, and forms part of the *2008 Rates By-law*.

APPROVED AND PASSED at a duly convened meeting of the Millbrook First Nation held at the Millbrook Band Administration Office, 820 Willow Street, Truro, Nova Scotia, this [4] day of [July], 2008.

A Quorum of Council consists of 7.

Moved by: [Barry Gloade] Seconded by: [Chris Nasson]

[Chief Lawrence Paul]
Chief Lawrence Paul

[Barry Gloade]
Councillor Barry Gloade

Councillor Alex Cope

Councillor Vernon Gloade

[Lloyd Johnson]
Councillor Lloyd Johnson

[Loretta Bernard]
Councillor Loretta Bernard

Councillor Colin Bernard

[Chris Nasson]
Councillor Chris Nasson

Councillor Clara Gloade

[Peter Gloade]

Councillor Peter Gloade

[Barry Martin]

Councillor Barry Martin

Councillor Robert Gloade

Councillor Adrian Gloade

SCHEDULE "A"

The Council of the Millbrook First Nation hereby adopts the following taxation rates for the 2008 taxation year for the following classes of property.

Class of Property as prescribed in Section 11 of the <i>Land Tax By-law</i>	Rates of Tax applied against each \$1,000 of assessed value of the Land and Improvements as determined in accordance with Part V of the <i>Land Tax By-law</i>
---	--

Class 1 - Residential - Truro	\$17.20
Class 2 - Commercial - Truro	\$37.41
Class 3 - Residential - Truro Heights	\$ 7.10
Class 4 - Commercial - Truro Heights	\$20.00
Class 5 - Commercial - Sheet Harbour	\$32.00
Class 6 - Commercial - Cole Harbour	\$36.49
Class 7 - Residential - Sheet Harbour	\$11.36
Class 8 - Residential - Cole Harbour	\$12.80

**CARRY THE KETTLE FIRST NATION
2008 TAX RATES BY-LAW**

[Effective November 17, 2008]

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 Carry The Kettle First Nation enacted the *Carry The Kettle Property Assessment and Taxation By-law* on April 24, 2003;

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 *Carry The Kettle First Nation 2008 Tax Rates By-law*.

2. Pursuant to section 11 of the *Carry The Kettle Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property shall be 3.0512%.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on June 26, 2008.

Quorum [FOUR (4)]

[Kenneth Barry Kennedy]

Chief

[Roxanne Thomson]

Councillor

[James O'Watch]

Councillor

[Joel Ashdohunk]

Councillor

[Bernard Jack]

Councillor

[Vance Thomson]

Councillor

**OCEAN MAN FIRST NATION
RATES BY-LAW NO. 2008-02**

[Effective October 3, 2008]

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

AND WHEREAS the Chief & Council of the Ocean Man First Nation (also known as the Ocean Man Band) enacted the *Ocean Man First Nation Property Assessment and Taxation By-law* on June 07, 1999;

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

1. This by-law may be cited for all purposes as the *Ocean Man First Nation Rates By-law 2008*.

2. Pursuant to Section eleven (11) of the *Ocean Man First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule “A” which is attached, and forms part of the *2008 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Chief & Council at a duly convened meeting held on the [19th] day of [August] , 2008.

[Chief Connie Big Eagle]

Chief Connie Big Eagle

[Christine Grealey]

Councillor Christine Grealey

[Lillian Big Eagle]

Councillor Lillian Big Eagle

[Gloria Shepherd]

Councillor Gloria Shepherd

[Crystal Big Eagle]

Councillor Crystal Big Eagle

[Trevor Ewack]

Councillor Trevor Ewack

SCHEDULE “A”

The Council of the Ocean Man First Nation hereby adopts the following taxation rates for the 2008 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
<p>Class of Property as prescribed under Schedule II and Section 17 of the <i>Ocean Man First Nation Property 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 IV of the <i>Ocean Man First Nation Property Assessment and Taxation By-law</i>.</p>
	<p>Mill Rate for each Class as follows:</p>
Class 1 - Residential	32.0
Class 2 - Utilities	32.0
Class 3 - Unmanaged Forest Land	32.0
Class 4 - Major Industry	33.8
Class 5 - Light Industry	33.8
Class 6 - Business and Other	32.0
Class 7 - Managed Forest Land	32.0
Class 8 - Recreation/Non-Profit Organization	32.0
Class 9 - Farm	32.0

OCEAN MAN FIRST NATION
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 2008-01

[Effective October 3, 2008]

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

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

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

Council wishes to authorize expenditures (in addition to those authorized under section 56 of the *Property Assessment and Taxation By-law*) to be made out of property tax revenue from time to time in this by-law.

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

SHORT TITLE

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

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

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

“Band” means the Ocean Man Band of Indians;

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

- “community works” includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within Reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and used for community services or general government services, including, without limiting the generality of the foregoing, Band administration offices, Band public works yards, cemeteries, longhouses, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with Reserve lands appurtenant thereto;
- “community services” includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and of benefit to any residents of Reserve (whether in common with any non-residents of Reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, daycare, library, park, playground, police or fire protection programs and services;
- “Council” means the Council of the Ocean Man Indian Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;
- “fiscal year” means April 1 of a calendar year through March 31 of the following calendar year;
- “general government services” includes, without limitation, government and administrative programs, services and operations of the Band or Council on behalf of the Band including, without limiting the generality of the foregoing, the operations of Council and the development, preparation, enforcement and administration of Council or Band policies, by-laws and programs and the administration and operation of departments of the Band;
- “Minister” means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the Minister;
- “permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under section 56 of the *Property Assessment and Taxation By-law*;
- “property assessment and taxation by-law” means the *Ocean Man First Nation Property Assessment and Taxation By-law* approved and passed by the Council on June 7, 1999, and approved by the Minister of Indian Affairs and Northern Development on January 28, 2000, and as amended from time to time;
- “property tax revenue” includes all taxes and other moneys raised under the *Property Assessment and Taxation By-law*, including, without limiting the generality

of the foregoing, all interest earned thereon and other accumulations thereto from time to time;

“public works” includes

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

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

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

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

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

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

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

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

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated Reserve lands; and

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

“Reserve” means Ocean Man First Nation Reserve(s) as such reserves are defined in the *Indian Act*, Section 2 (1) and, any future reserves or any additions to existing reserves which may be created pursuant to the Settlement and Trust Agreement dated January 30 & 31, 1986;

“Tax Administrator” means the tax administrator appointed by Council under the *Ocean Man First Nation Property Assessment and Taxation By-law*;

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

**AUTHORIZATION OF EXPENDITURE OF
PROPERTY TAX REVENUE**

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

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

ANNUAL PROPERTY TAX BUDGET

4.(1) On or before August 31 in each fiscal year, the tax administrator shall prepare and table with Council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavor to consider such budget and resolution on or before September 30 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 Assessment and Taxation By-law* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

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

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

ADMINISTRATION AND ENFORCEMENT

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

BY-LAW REMEDIAL

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

MISCELLANEOUS

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

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

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

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

COMING INTO FORCE

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

THIS BY-LAW IS HEREBY DULY ENACTED by council on the [19th] day of [August] , 20 [08] , at [Ocean Man First Nation] , in the Province of [Saskatchewan] .

A quorum of Council consists of four (4) members of the Chief & Council.

[Connie Big Eagle]
Chief Connie Big Eagle

[Gloria Shepherd]
Councillor Gloria Shepherd

[Christine Grealey]
Councillor Christine Grealey

[Trevor Ewack]
Councillor Trevor Ewack

[Crystal Big Eagle]
Councillor Crystal Big Eagle

[Lillian Big Eagle]
Councillor Lillian Big Eagle

SCHEDULE “A”

2008 ANNUAL PROPERTY TAX BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$ 28,306.68
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$ <u>0.00</u>

TOTAL REVENUES	\$ 28,306.68
-----------------------	---------------------

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 Assessment and Taxation By-law</i> Expenditures	
- Municipal Service Agreements	
Day Care Services	\$ 18,000.00
Ancillary Education Programming	\$ <u>10,306.68</u>

TOTAL EXPENDITURES	\$ 28,306.68
---------------------------	---------------------

BALANCE	\$ 0.00
----------------	----------------

By-laws – Indian Act, s.83

**WHITECAP DAKOTA FIRST NATION
2008 RATES BY-LAW
BY-LAW NO. 2008-01**

[Effective November 17, 2008]

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 2008 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 *2008 Rates By-law*.

COUNCIL HEREBY ENACTS this by-law at a duly convened meeting held on the 29th day of August 2008.

[Darcy Bear]

Chief Darcy 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 2008 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
<p>Class of Property as prescribed under Schedule II and Section VII of the <i>Whitecap Dakota First Nation Property Taxation By-law</i></p> <p>Class 1 - Residential</p> <p>Class 2 - Utilities</p> <p>Class 3 - Unmanaged Forest Land</p> <p>Class 4 - Major Industry</p> <p>Class 5 - Light Industry</p> <p>Class 6 - Business and Other</p> <p>Class 7 - Managed Forest Land</p> <p>Class 8 - Recreation/Non-Profit Organization</p> <p>Class 9 - Farm</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 V of the <i>Whitecap Dakota First Nation Property Assessment and Taxation By-law</i></p> <p style="text-align: right;">32.86</p>

**WHITECAP DAKOTA FIRST NATION
PROPERTY TAX EXPENDITURE BY-LAW NO. 2008-02**

[Effective November 4, 2008]

WHEREAS the *Property Assessment and Taxation By-law No. 2005-02* 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 No. 2005-02*), 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 54 of the *Property Assessment and Taxation By-law No. 2005-02* authorizes the making of certain expenditures out of property tax revenue and, in addition, this *Tax Expenditure By-law 2008-02* 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;

AND WHEREAS Council wishes to authorize expenditures (in addition to those authorized under section 54 of the *Property Assessment and Taxation By-law No. 2005-02*) 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 Tax Expenditure By-law No. 2008-02*.

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 Whitecap Dakota 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 Council 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 Whitecap Dakota First Nation within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;
- “fiscal year” means April 1 of a calendar year through March 31 of the following calendar year;
- “general government services” includes, without limitation, government and administrative programs, services and operations of the Band or Council on behalf of the Band including, without limiting the generality of the foregoing, the operations of Council and the development, preparation, enforcement and administration of Council or Band policies, by-laws and programs and the administration and operation of departments of the Band;
- “Minister” means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the Minister;
- “permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under section 54 of the *Property Assessment and Taxation By-law No. 2005-02*;
- “property taxation by-law” means the *Property Assessment and Taxation By-law No. 2005-02* passed by the Council on August 12, 2005, and approved by the Minister of Indian Affairs and Northern Development on September 12, 2005, 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 No. 2005-02*, 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 section 3 of the *Property Assessment and Taxation By-law No. 2005-02*;

“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.

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

ANNUAL PROPERTY TAX BUDGET

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

4.(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.

4.(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.(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 54 of the *Property Assessment and Taxation By-law No. 2005-02* 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.

5.(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.

8.(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.

8.(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.

8.(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 PROPERTY TAX EXPENDITURE BY-LAW NO. 2008-02 IS HEREBY ENACTED by the Council of the Whitecap Dakota First Nation at a duly convened Council meeting held on the [6th] day of [October] 2008, in the Province of Saskatchewan.

A quorum of this Council consists of two (2) Council members.

[Darcy Bear]

Chief Darcy Bear

[Frank D. Royal]

Councillor Frank D. Royal

[Dwayne Eagle]

Councillor Dwayne Eagle

SCHEDULE A

2008 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 Property Taxation By-law Expenditures

- Municipal Service Agreements

TOTAL EXPENDITURES \$

BALANCE \$

Tables

- **Table of First Nation Laws, By-laws, and Codes**
- **Table of Standards and Procedures**



TABLE OF FIRST NATION LAWS, BY-LAWS, AND CODES

This table lists all laws, by-laws, and codes published to date in the *First Nations Gazette*. The table is arranged alphabetically, by province and by name of the enacting First Nation. Laws are listed alphabetically, followed by an alphabetical list of by-laws and codes. This table is prepared for convenience of reference only.

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

The location of a law, by-law, or code in the *First Nations Gazette* is indicated by the volume number, the issue number, and the page number (e.g. 13:1.40).

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

Title	Effective date	F. N. Gaz.	Amendments
ALBERTA			
ALEXANDER FIRST NATION			
Annual Expenditure Law, 2008	June 20/08	12:2.201	
Annual Rates Law, 2008	June 20/08	12:2.207	
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	
Tax Rates By-law 2008	Nov 12/08	13:1.507	
Trust Revenue Account By-law	April 11/06	10:2.538	
ATHABASCA CHIPEWYAN FIRST NATION			
Settlement Trust Revenue Account By-law	Oct 10/08	13:1.508	

Title	Effective date	F. N. Gaz.	Amendments
ALBERTA (continued)			
BIGSTONE CREE FIRST NATION			
Business Licensing By-law	Feb 24/04	8:2.280	
Property Assessment and Taxation By-law	May 25/04	8:2.291	
2004 Tax Rates By-law	Dec 2/04	9:1.1	
2005 Tax Rates By-law	July 6/05	10:1.2	
2006 Tax Rates By-law	May 15/06	10:2.541	
Tax Rates By-law 2007	June 4/07	11:2.252	
Tax Rates By-law 2008	Nov 17/08	13:1.511	
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	

Title	Effective date	F. N. Gaz.	Amendments
ALBERTA (continued)			
LITTLE RED RIVER CREE NATION (continued)			
By-law No. 0003 Respecting Airport Landing Taxes.....	Apr 28/98	3:1.13	
LOON RIVER FIRST NATION			
Property Assessment and Taxation By-law	Jan 16/08	12:2.649	
Tax Rates By-law 2007	Jan 16/08	12:2.678	
MIKISEW CREE FIRST NATION			
Amendment Property Tax Expenditure By-law.....	July 20/98	3:1.17	
Financial Administration By-law	Sept 10/97	2:1.1	
Property Assessment and Taxation Amending By-law No. 8 1997	Sept 10/97	2:1.63	ss.12, 15, 19, 24(1), 46(1), 49 by Property Assessment and Taxation Amending By-law No. 8 1997 (2:1.63)
Property Assessment and Taxation By-law	Sept 10/97	2:1.12	repealed by Amendment Property Tax Expenditure By-law (3:1.17)
Property Tax Expenditure By-law	Feb 20/98	2:2.377	
1997 Rates By-law	Oct 20/97	2:1.66	
1998 Rates By-law	May 27/98	2:2.383	
2001 Tax Rates By-law	May 3/01	5:2.156	
2002 Tax Rates By-law	June 3/02	6:2.333	
2003 Tax Rates By-law	May 13/03	7:2.453	
Tax Rates By-law 2008	June 26/08	13:1.512	

Title	Effective date	F. N. Gaz.	Amendments
ALBERTA (continued)			
O'CHIESE FIRST NATION			
Property Assessment and Taxation By-law	Feb 23/99	3:2.211	
1999 Tax Rates By-law	Dec 8/99	4:2.202	
2000 Tax Rates By-law	Sept 21/00	5:1.2	
2001 Tax Rates By-law	June 15/01	5:2.157	
2002 Tax Rates By-law	Oct 10/02	7:2.455	
2003 Tax Rates By-law	Sept 30/03	8:1.3	
2005 Tax Rates By-law	Oct 31/05	10:1.3	
2006 Tax Rates By-law	Nov 16/06	11:1.1	
PIIKANI NATION			
Settlement Revenue Account By-law	Nov 5/02	7:1.1	
SIKSIKA NATION			
Property Assessment and Taxation By-law	Nov 15/04	9:1.2	
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	

Title	Effective date	F. N. Gaz.	Amendments
ALBERTA (continued)			
STONEY FIRST NATION (continued)			
2006 Tax Rates By-law	Aug 1/06	11:1.3	
Tax Rates By-law 2007	Aug 7/07	11:2.256	
Tax Rates By-law 2008	Sept 4/08	13:1.514	
STURGEON LAKE CREE NATION			
2007 Tax Rates By-law	June 4/07	11:2.258	
WHITEFISH LAKE FIRST NATION			
Property Tax By-law	Feb 23/99	3:2.263	ss.5.2, 7.3.1, 8.1, 12.1 by Property Tax By-law Amendment (4:1.2)
Property Tax By-law Amendment	Sept 2/99	4:1.2	
1999 Tax Rates By-law	Sept 2/99	4:1.1	
2001 Tax Rates By-law	Oct 1/01	6:1.15	
BRITISH COLUMBIA			
ADAMS LAKE INDIAN BAND			
Annual Expenditure Law, 2008	July 10/08	12:2.210	
Annual Rates Law, 2008	July 10/08	12:2.217	
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	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
ADAMS LAKE INDIAN BAND (continued)			
2004 Rates By-law	June 18/04	8:2.339	
2005 Rates By-law	July 6/05	10:1.4	
Rates By-law 2006	May 31/06	10:2.542	
Rates By-law 2007	July 10/07	11:2.259	
AKISQNUK FIRST NATION see also COLUMBIA LAKE INDIAN BAND			
Annual Expenditure Law, 2008	May 30/08	12:2.220	
Annual Rates Law, 2008	May 30/08	12:2.225	
Property Assessment Law, 2008	Sept 18/08	13:1.3	
Property Taxation Law, 2008	Sept 18/08	13:1.40	
Property Tax Expenditure By-law	June 4/07	11:2.261	
2004 Rates By-law	May 5/04	8:2.341	
2005 Rates By-law	Dec 16/05	10:2.544	
Rates By-law 2006	Dec 7/06	11:1.5	
Rates By-law 2007	June 4/07	11:2.267	
ASHCROFT INDIAN BAND			
1996 Property Rates By-law	Jan 15/97	2:1.72	
1997 Property Rates By-law	Feb 3/98	2:2.384	
1998 Property Rates By-law	Dec 8/98	3:1.25	
2003 Property Rates By-law	Sept 15/03	8:1.9	
2004 Property Rates By-law	June 18/04	8:2.343	
2005 Property Rates By-law	July 22/05	10:1.6	
Property Rates By-law 2006	June 16/06	10:2.546	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
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	
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	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
BOOTHROYD INDIAN BAND (continued)			
1999 Tax Rates By-law	Sept 3/99	4:1.3	
2001 Tax Rates By-law	Dec 19/01	6:2.342	
2003 Taxation Rates By-law	Nov 18/03	8:2.345	
2004 Taxation Rates By-law	Jan 18/05	9:2.322	
2005 Taxation Rates By-law	Dec 16/05	10:2.548	
Taxation Rates By-law 2008	Nov 17/08	13:1.516	
BOSTON BAR FIRST NATION			
Property Taxation Amendment			
By-law No. 2-2008	Nov 17/08	13:1.517	
Tax Rates By-law 2008	Nov 17/08	13:1.518	
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	
BURRARD INDIAN BAND see TSILEIL-WAUTUTH NATION			

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
CAMPBELL RIVER FIRST NATION			
Property Assessment and Taxation By-law	Nov 27/02	7:1.28	
Property Tax Expenditure By-law	Aug 26/03	8:1.26	
2003 Rates By-law	June 9/03	8:1.24	
2004 Rates By-law	May 25/04	8:2.347	
2005 Rates By-law	June 8/05	9:2.324	
2006 Rates By-law	Aug 4/06	11:1.7	
Rates By-law 2007	June 25/07	11:2.269	
Rates By-law 2008	Aug 28/08	13:1.520	
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	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
CHAWATHIL FIRST NATIONS (continued)			
Tax Rates By-law 2008	Sept 4/08	13:1.522	
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 Amendment			
By-law No. 1-2008	Oct 10/08	13:1.524	
Property Taxation Expenditure By-law	Mar 19/07	11:2.271	
Property Taxation Expenditure By-law	Aug 7/07	12:1.3	
Rates By-law 1998-1	June 10/98	2:2.388	
Rates By-law 1999-1	May 31/99	3:2.302	
Rates By-law 2001-1	Aug 6/01	6:1.30	
Rates By-law 2002-1	Jan 24/03	7:2.482	
Rates By-law No. 2003-1	April 9/03	7:2.484	
Rates By-law 2004-1	June 4/04	8:2.353	
Rates By-law 2005-1	July 29/05	10:1.33	
Tax Rates By-law 2006	Mar 19/07	11:2.277	
Tax Rates By-law 2007	Aug 7/07	12:1.9	
Tax Rates By-law 2008	Oct 10/08	13:1.525	
CHEAM INDIAN BAND			
Rates By-law 1997-T05	June 2/97	2:1.80	
CHEMAINUS FIRST NATION			
Annual Expenditure Law, 2008	June 27/08	12:2.228	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
CHEMAINUS FIRST NATION (continued)			
Annual Rates Law, 2008	June 27/08	12:2.232	
Expenditure By-law 2006.....	May 31/06	10:2.550	
Expenditure By-law 2007.....	June 4/07	11:2.279	
Financial Administration By-law	Mar 30/01	5:2.179	s.9.2 by Financial Administration By-law Amendment (7:2:486)
Financial Administration By-law			
Amendment.....	Feb 25/03	7:2.486	
Property Assessment and Taxation			
Amendment By-law 2005.....	July 11/05	10:1.35	
Property Assessment and Taxation By-law.....	April 22/05	9:2.326	s.15 by Property Assessment and Taxation Amendment By-law (10:1.35)
Property Tax Expenditure By-law			
Rates By-law 2005	Dec 16/05	10:2.557	
Rates By-law 2006	Sept 28/05	10:1.37	
Rates By-law 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	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
COLDWATER INDIAN BAND (continued)			
1998 Tax Rates By-law	June 11/98	2:2.389	
1999 Tax Rates By-law	May 31/99	3:2.304	
2000 Tax Rates By-law	June 25/00	4:2.215	
2001 Tax Rates By-law	May 30/01	5:2.188	
2002 Tax Rates By-law	Aug 5/02	7:1.79	
2003 Tax Rates By-law	Aug 26/03	8:1.35	
2004 Tax Rates By-law	Dec 2/04	9:1.57	
2005 Tax Rates By-law	Dec 16/05	10:2.567	
2006 Tax Rates By-law	Aug 1/06	11:1.11	
2007 Tax Rates By-law	June 25/07	11:2.289	
2008 Tax Rates By-law	Nov 12/08	13:1.527	
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	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
COOK'S FERRY INDIAN BAND (continued)			
2000 Rates By-law	Dec 18/00	5:2.192	
2001 Rates By-law	Oct 1/01	6:1.32	
2002 Rates By-law	Sept 1/02	7:1.81	
2003 Rates By-law	Aug 29/03	8:1.37	
2004 Rates By-law	June 4/04	8:2.355	
2007 Rates By-law	Nov 15/07	12:1.11	
2008 Rates By-law	Nov 4/08	13:1.529	
Rates By-law 2006	Dec 7/06	11:1.13	
Taxation Amending By-law No. 1996-01	Feb 3/97	2:1.85	
Taxation Expenditure By-law	Aug 29/03	8:1.39	
COWICHAN INDIAN BAND			
Annual Property Tax Budget By-law 1997	June 20/97	2:1.86	
Business Licensing By-law			
By-law No. 2, 1997	Mar 19/98	2:2.467	
By-law to Fix Tax Rate and Percentage			
Additions for the Year 1997	June 20/97	2:1.89	
By-law to Fix Tax Rate and Percentage			
Additions for the Year 2000	Sept 21/00	5:1:3	
By-law to Fix Tax Rate for the Year 2001	Oct 18/01	6:1.34	
By-law to Fix Tax Rate for the Year 2002	Oct 23/02	7:1.83	
By-law to Fix Tax Rate for the Year 2003	Sept 30/03	8:1.45	
By-law to Fix Tax Rate for the Year 2004	July 6/04	8:2.357	
By-law to Fix Tax Rate for the Year 2005	May 31/05	9:2.379	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
COWICHAN INDIAN BAND (continued)			
By-law to Fix Tax Rate for the Year 2006.....	May 31/06	11:1.15	
By-law to Fix Tax Rate for the Year 2007.....	Aug 7/07	11:2.291	
By-law to Fix Tax Rate for the Year 2008.....	Sept 9/08	13:1.531	
Property Assessment and Taxation Amendment By-law No. 2, 1997	Dec 4/97	2:2.483	
Property Assessment and Taxation Amendment By-law No. 3, 2000	July 27/00	5:2.194	
Property Assessment and Taxation Amendment By-law No. 3, 2007	Oct 11/07	12:1.13	
COWICHAN TRIBES			
Community Improvement Fee By-law, 2002 ...		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	
Rates By-law 2008	June 2/08	12:2.679	
Taxation Expenditure By-law	Aug 28/08	13:1.533	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
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	
KAMLOOOPS INDIAN BAND			
Annual Expenditure Law, 2008	June 6/08	12:2.235	
Annual Rates Law, 2008	June 6/08	12:2.247	
Property Assessment Law, 2008	Dec 23/08	13:1.75	
Property Taxation Law, 2008	Dec 23/08	13:1.112	
Assessment By-law	Dec 16/05	10:2.586	
2001 Budget By-law	Oct 18/01	6:1.45	
2002 Budget By-law	Oct 6/02	7:1.96	
2003 Budget By-law	Sept 5/03	8:1.47	
2004 Budget By-law	Dec 2/04	9:1.83	
2005 Budget By-law	June 8/05	9:2.381	
Budget By-law 2006	May 18/06	11:1.66	
Budget By-law 2007	July 12/07	11:2.293	
Business Licensing By-law No. 2001-04	June 3/02	6:2.348	
By-law to Amend the Business License By-law 1981-1 By-law Amendment No. 1, 1997-1	May 9/97	2:1.91	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
KAMLOOPS INDIAN BAND (continued)			
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	
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	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
KAMLOOPS INDIAN BAND (continued)			
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)
2005 Rates By-law	Mar 30/06	10:2.657	s.49 by Property Assessment and Taxation Amendment By-law No. 01-2006 (11:1.96)
2006 Rates By-law	Oct 10/06	11:1.94	
2007 Rates By-law	June 25/07	11:2.322	
2008 Rates By-law	Aug 12/08	13:1.539	
KWAW KWAW APLIT FIRST NATION			
Exemption By-law 1998.....	Aug 11/98	3:1.43	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
KWAW KWAW APLIT FIRST NATION (continued)			
Exemption By-law 1999.....	July 20/99	3:2.316	
Exemption By-law 2001.....	July 31/01	6:1.54	
Property Tax Expenditure By-law.....	Oct 19/00	5:1.16	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02.....	Oct 19/00	5:1.23	
1998 Rates By-law.....	Aug 11/98	3:1.44	
1999 Rates By-law.....	July 20/99	3:2.317	
2000 Rates By-law.....	Sept 21/00	5:1.14	
2001 Rates By-law.....	June 12/01	5:2.203	
Rates By-law No. 2003.....	Aug 29/03	8:1.65	
Rates By-law No. 2004.....	June 17/04	9:1.153	
Rates By-law No. 2005.....	May 31/05	9:2.399	
Rates By-law No. 2006.....	July 10/06	11:1.98	
Rates By-law No. 2007.....	July 10/07	11:2.324	
Rates By-law No. 2008.....	Aug 12/08	13:1.541	
LAKAHAMEN FIRST NATION see also LEQ'AMEL FIRST NATION			
Exemption By-law 1998.....	Aug 11/98	3:1.47	
Exemption By-law 1999.....	Sept 7/99	4:1.9	
Exemption By-law 2000.....	Dec 5/00	5:1.26	
Exemption By-law 2001.....	June 15/01	5:2.207	
Property Tax Expenditure By-law.....	Sept 21/00	5:1.27	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02.....	Sept 21/00	5:1.34	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
LAKAHAMEN FIRST NATION see also LEQ'Á:MEL FIRST NATION (continued)			
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			
Annual Expenditure Law, 2008	June 6/08	12:2.265	
Annual Rates Law, 2008	June 6/08	12:2.272	
Railway Right-of-Way Rates By-law			
No. 2004-2	Nov 15/04	9:1.155	
Railway Right-of-Way Rates By-law			
No. 2005-2	July 4/05	10:1.92	
Railway Right-of-Way Rates By-law			
No. 2006-2	Aug 4/06	11:1.100	
Railway Right-of-Way Rates By-law			
No. 2007-2	Aug 7/07	11:2.326	
2003 Rates By-law	Aug 29/03	8:1.100	
Rates By-law No. 2004	June 17/04	9:1.158	
Rates By-law No. 2005	July 4/05	10:1.95	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
LEQ'Á:MEL FIRST NATION see also LAKAHAMEN FIRST NATION (continued)			
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	
2007 Rates By-law	Jan 16/08	12:2.681	
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	
LHEIT-LIT'EN NATION INDIAN BAND			
Taxation Rates By-law, 1996	Jan 13/97	2:1.134	
Taxation Rates By-law, 1997	June 20/97	2:1.135	
LILLOOET INDIAN BAND			
Property Tax Expenditure By-law	Mar 20/97	2:1.136	
Rates By-law 1996-T02	Apr 28/97	2:1.144	
Rates By-law 1997-T01	June 20/97	2:1.145	
Rates By-law 1998-T01	June 18/98	2:2.508	
Rates By-law 1999-T01	Sept 3/99	4:1.14	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
LILLOOET INDIAN BAND (continued)			
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	5:1.37	
Rates By-law 2001-T02	June 2/01	5:2.241	
Rates By-law 2002-T02	May 29/02	6:2.382	
Rates By-law 2003-T02	June 1/03	7:2.491	
Rates By-law 2004-T02	July 6/04	9:1.162	
Rates By-law 2005-T02	July 11/05	10:1.99	
Rates By-law 2006-T02	June 16/06	10:2.663	
Rates By-law 2007-T02	June 4/07	11:2.333	
Rates By-law 2008-T02	Sept 4/08	13:1.543	
Resolution Amendment to Property Taxation			
By-law PR-95-02	April 13/07	11:2.334	
LOWER KOOTENAY INDIAN BAND			
Annual Expenditure Law, 2008.....	June 13/08	12:2.275	
Annual Rates Law, 2008	June 13/08	12:2.280	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
LOWER KOOTENAY INDIAN BAND (continued)			
Property Assessment Law, 2008.....	July 10/08	12:2.283	
Property Taxation Law, 2008	July 10/08	12:2.321	
Assessment Amending By-law No. 1997-01			
(Being a By-law to Amend Assessment			
By-law 1992 S. (40)	Nov 6/97	2:2.510	
Property Tax Expenditure By-law	Nov 6/97	2:2.516	
1997 Rates By-law	May 29/97	2:1.149	
1998 Rates By-law	June 1/98	2:2.513	
1999 Rates By-law	May 31/99	3:2.321	
2000 Rates By-law	Dec 5/00	5:1.38	
2001 Rates By-law	Dec 19/01	6:2.383	
2002 Rates By-law	Oct 10/02	7:2.492	
2003 Rates By-law	April 30/03	7:2.494	
2004 Rates By-law	Aug 18/04	9:1.163	
2005 Rates By-law	July 29/05	10:1.100	
Rates By-law 2006	June 16/06	10:2.664	
Rates By-law 2007	June 25/07	11:2.335	
LOWER NICOLA INDIAN BAND			
Annual Expenditure Law, 2008.....	July 10/08	12:2.357	
Annual Rates Law, 2008	July 10/08	12:2.362	
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	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
LOWER NICOLA INDIAN BAND (continued)			
1999 Annual Tax Rates By-law	May 31/99	3:2.324	
Annual Tax Rates By-law for 2000	June 4/00	4:2.219	
Annual Tax Rates By-law for 2001	Aug 2/01	6:1.57	
Annual Tax Rates By-law for 2002	Sept 1/02	7:1.114	
Annual Tax Rates By-law for 2003	May 29/03	8:1.102	
Annual Tax Rates By-law for 2004	May 25/04	8:2.363	
Annual Tax Rates By-law for 2005	July 6/05	10:1.102	
Annual Tax Rates By-law for 2006	Aug 1/06	11:1.105	
Annual Tax Rates By-law for 2007	Aug 7/07	11:2.337	
Property Assessment Amending By-law Number 11	July 23/97	2:1.154	
Property Assessment By-law Amendment By-law Number 12	Jan 21/01	5:2.242	
LOWER SIMILKAMEEN INDIAN BAND			
2002 Assessment By-law	Nov 30/02	7:1.117	
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)

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
LOWER SIMILKAMEEN INDIAN BAND (continued)			
Property Taxation By-law, Amendment By-law No. 1-2004.....	Dec 8/04	9:1.167	
1998 Rates By-law	Dec 23/98	3:2.329	
1999 Rates By-law	Feb 8/00	4:2.222	
2000 Rates By-law	Feb 7/01	5:2.244	
Tax Rates By-law No. 1, 2004.....	Dec 8/04	9:1.165	
Tax Rates By-law No. 1, 2005.....	July 29/05	10:1.104	
Tax Rates By-law No. 01, 2007	June 25/07	11:2.339	
Tax Rates By-law No. 01, 2008	June 26/08	13:1.544	
MATSQUI FIRST NATION			
Annual Expenditure Law, 2008.....	Oct 11/08	13:1.147	
Annual Rates Law, 2008	Oct 11/08	13:1.152	
Exemption By-law 1998.....	Aug 10/98	3:1.59	
Exemption By-law 1999.....	July 30/99	4:1.15	
Property Tax Expenditure By-law	Jan 15/03	7:2.498	
Property Tax Expenditure By-law	Nov 23/03	8:2.368	
Property Tax Expenditure By-law	Oct 3/05	10:1.106	
Property Tax Expenditure By-law	Jan 26/07	11:2.341	
Property Tax Expenditure By-law - 2007.....	Apr 14/08	12:2.683	
2002 Railway Right-of-Way Taxation Rates By-law No. 2002-04	Sept 1/02	7:1.224	
1998 Rates By-law	Aug 10/98	3:1.60	
1999 Rates By-law	July 30/99	4:1.16	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
MATSQUI FIRST NATION (continued)			
2000 Rates By-law No. 2000-02	Dec 20/00	5:2.246	
2002 Rates By-law No. 2002-02	Dec 18/02	7:2.496	
2003 Rates By-law No. 2003-02	Nov 23/03	8:2.366	
Rates By-law No. 2005-02	Oct 3/05	10:1.112	
Rates By-law No. 2006-02	Jan 26/07	11:2.347	
Rates By-law No. 2007-02	Apr 14/08	12:2.689	
MCLEOD LAKE INDIAN BAND			
Property Tax By-law	Feb 3/97	2:1.159	
METLAKATLA FIRST NATION			
Property Assessment and Taxation By-law	Sept 28/05	10:1.114	
2006 Rates By-law	Aug 4/06	11:1.107	Sch A by 2006 Rates By-law Amendment (11:2.349)
MORICETOWN FIRST NATION			
2006 Rates By-law Amendment.....	Feb 16/07	11:2.349	
2008 Tax Rates By-law	Nov 17/08	13:1.546	
ANNUAL EXPENDITURE LAW, 2008			
Annual Expenditure Law, 2008	June 13/08	12:2.365	
ANNUAL RATES LAW, 2008			
Annual Rates Law, 2008	June 13/08	12:2.370	
FINANCIAL ADMINISTRATION BY-LAW			
Financial Administration By-law	Jan 14/03	7:2.505	
PROPERTY ASSESSMENT AND TAXATION BY-LAW			
Property Assessment and Taxation By-law	Nov 27/02	7:1.225	
2003 RATES BY-LAW			
2003 Rates By-law	July 14/03	8:1.105	
2004 RATES BY-LAW			
2004 Rates By-law	Aug 18/04	9:1.169	
2005 RATES BY-LAW			
2005 Rates By-law	July 6/05	10:1.166	
Rates By-law 2006	Aug 4/06	11:1.109	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
MORICETOWN FIRST NATION (continued)			
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	
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	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
NADLEH WHUT'EN INDIAN BAND			
Financial Administration By-law	June 28/99	3:2.337	
Property Assessment and Taxation			
Amending By-law	Sept 3/99	4:1.19	
Property Assessment and Taxation By-law	Apr 7/99	3:2.348	ss.12, 19, 24(1), 46(1), 49 by Property Assessment and Taxation Amending By-law (4:1.19)
1999 Rates By-law			
	Mar 23/99	3:2.335	Sch A by 1999 Rates By-law Amending By-law (3:2.333)
Rates By-law 2006			
	June 16/06	10:2.666	
Rates By-law 2007			
	Sept 7/07	12:1.35	
Rates By-law 2008			
	Sept 10/08	13:1.548	
1999 Rates By-law Amending By-law			
	July 20/99	3:2.333	
2000 Rates By-law Amending By-law			
	June 25/00	4:2.226	
2001 Rates By-law Amending By-law			
	Aug 2/01	6:1.62	
2002 Rates By-law Amending By-law			
	Aug 5/02	7:1.276	
2003 Rates By-law Amending By-law			
	May 29/03	8:1.118	
2004 Rates By-law Amending By-law			
	June 17/04	8:2.374	
2005 Rates By-law Amending By-law			
	July 22/05	10:1.178	
NAK'AZDLI 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	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
NESKONLITH FIRST NATION			
Annual Expenditure Law, 2008	Nov 8/08	13:1.155	
Annual Rates Law, 2008	Nov 8/08	13:1.160	
NESKONLITH INDIAN BAND			
2007 Railway Right-of-Way Tax			
Rates By-law	Jan 16/08	12:2.691	
1997 Rates By-law	July 23/97	2:1.226	
1998 Rates By-law	Sept 21/98	3:1.73	
1999 Rates By-law	Dec 22/99	4:2.229	
2001 Rates By-law	Oct 31/01	6:1.65	
2003 Rates By-law	Sept 30/03	8:1.120	
2004 Rates By-law	Nov 2/04	9:1.179	
2005 Rates By-law	Dec 22/05	10:2.668	
2006 Rates By-law	Jan 24/07	11:2.361	
2007 Rates By-law	Jan 16/08	12:2.693	
NICOMEN INDIAN BAND			
Property Tax Expenditure By-law	July 22/05	10:1.182	repealed by Property Tax Expenditure By-law (13:1.550)
Property Tax Expenditure By-law			
Property Tax Expenditure By-law	Aug 28/08	13:1.550	
2004 Rates By-law	July 6/04	8:2.376	
2005 Rates By-law	July 22/06	10:1.180	
Rates By-law 2006	Dec 7/06	11:1.120	
Rates By-law 2007	Aug 7/07	11:2.363	
Rates By-law 2008	Aug 28/08	13:1.557	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
OHAMIL INDIAN BAND see SHXW'ŌWHÁMEL FIRST NATION			
OLD MASSETT VILLAGE COUNCIL			
Financial Management By-law	June 16/06	10:2.670	
OSOYOOS INDIAN BAND			
Annual Expenditure Law, 2008	June 13/08	12:2.373	
Annual Rates Law, 2008	June 13/08	12:2.380	
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	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
PAVILION INDIAN BAND (see also TS'KW'AYLAXW FIRST NATION) (continued)			
Rates By-law 2000-T05	July 8/00	4:2.230	
Rates By-law 2001-T05	Aug 6/01	6:1.67	
Rates By-law 2002-T05	Sept 15/02	7:1.278	
Rates By-law 2003-T05	June 9/03	8:1.124	
Rates By-law 2004-T05	May 5/04	8:2.380	
Taxation and Assessment Amending			
By-law No. 1997-1	July 14/97	2:1.230	
PENTICTON INDIAN BAND			
Expenditure By-law	Feb 1/08	12:2.695	
Property Assessment By-law 07-TX-01	Feb 1/08	12:2.701	
Property Taxation By-law 07-TX-02	Feb 1/08	12:2.745	
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	
Tax Rates By-law 2008	Aug 12/08	13:1.559	
SCOWLITZ FIRST NATION			
Property Taxation Amendment By-law No. 1-2005 ...	Feb 1/06	10:2.695	
Tax Rates By-law 2005	Feb 1/06	10:2.696	
Tax Rates By-law 2006	Sept 27/06	11:1.124	
Tax Rates By-law 2007	Aug 7/07	11:2.369	
Tax Rates By-law 2008	Aug 27/08	13:1.561	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
SEABIRD ISLAND INDIAN BAND			
Annual Expenditure Law, 2008	June 6/08	12:2.385	
Annual Rates Law, 2008	June 6/08	12:2.390	
Assessment By-law	Sept 20/01	6:1.69	
Rates By-law 1997-1	May 30/97	2:1.232	
Rates By-law 1998-1	June 9/98	2:2.584	
Rates By-law 1999-1	May 31/99	3:2.400	
Rates By-law 2000-1	June 4/00	4:2.232	
Rates By-law 2001-1	June 15/01	5:2.253	
Rates By-law 2002-1	Sept 1/02	7:1.280	
Rates By-law 2003-1	Aug 29/03	8:1.126	
Rates By-law 2004-1	July 13/04	8:2.382	
Rates By-law 2005-1	July 29/05	10:1.278	
Rates By-law 2006-1	July 10/06	10:2.698	
Tax Rates By-law 2007-1	Sept 7/07	12:1.39	
Taxation By-law	Sept 20/01	6:1.109	
SHUSWAP INDIAN BAND			
Annual Expenditure Law, 2008	May 30/08	12:2.393	
Annual Rates Law, 2008	May 30/08	12:2.400	
Property Assessment Law, 2008	Sept 18/08	13:1.163	
Property Taxation Law, 2008	Sept 18/08	13:1.200	
Expenditure By-law No. 2005-01	May 31/05	9:2.403	
Expenditure By-law Annual Budget 2006	May 31/06	10:2.702	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
SHUSWAP INDIAN BAND (continued)			
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	
SHXWHA:Y VILLAGE (formerly SKWAY INDIAN BAND)			
Annual Expenditure Law, 2008.....	May 30/08	12:2.403	
Annual Rates Law, 2008	May 30/08	12:2.410	
Property Assessment and Taxation By-law	Nov 15/04	9:1.182	s.6, Sch II by Property Assessment and Taxation By-law, Amendment By-law No. 2004-02 (9:1.234)
Property Assessment and Taxation By-law, Amendment By-law No. 2004-02.....	Nov 15/04	9:1.234	s.6 by Property Assessment and Taxation By-law, Amendment By-law No. 2006-03 (11:1.126)

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
SHXWĀ:Y VILLAGE (formerly SKWAY INDIAN BAND) (continued)			
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'ŌWHĀMEL FIRST NATION (OHAMIL INDIAN BAND)			
Annual Expenditure Law, 2008	Oct 11/08	13:1.235	
Annual Rates Law, 2008	Oct 11/08	13:1.240	
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	
SKAWAHLŌOK 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	
Tax Rates By-law 2008	Aug 28/08	13:1.563	
Taxation Expenditure By-law	Aug 28/08	13:1.565	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
SKEETCHESTN INDIAN BAND			
Annual Expenditure Law, 2008.....	June 6/08	12:2.413	
Annual Rates Law, 2008	June 6/08	12:2.419	
Property Assessment Law, 2008.....	Dec 17/08	13:1.243	
Property Taxation Law, 2008	Dec 17/08	13:1.280	
Annual Tax Rates By-law No. 5, 1997.....	May 30/97	2:1.234	
Annual Tax Rates By-law No. 6, 1998.....	June 9/98	2:2.588	
Annual Tax Rates By-law No. 6, 1999.....	Oct. 31/99	4:1.23	
Annual Tax Rates By-law No. 6, 2001.....	Sept 20/01	6:1.141	
Annual Tax Rates By-law No. 7, 2002.....	Sept 1/02	7:1.282	
Annual Tax Rates By-law No. 8, 2003.....	Aug 29/03	8:1.128	
2004 Tax Rates By-law No. 9	June 21/04	8:2.456	
2005 Tax Rates By-law No. 10	July 6/05	10:1.290	
Tax Rates By-law 2006, No. 11	July 10/06	11:1.136	
Tax Rates By-law 2007, No. 12.....	Sept 7/07	12:1.47	
Financial Management By-law			
No. 1985-2 (Revised 1996).....	Aug 5/97	2:2.606	
Property Tax Expenditure By-law	July 6/05	10:1.292	
Property Tax Expenditure By-law	July 10/06	11:1.130	
Property Tax Expenditure By-law	Sept 7/07	12:1.41	
SKIDEGATE INDIAN BAND			
Property Assessment and Taxation By-law	Feb 1/02	6:2.397	
SKOWKALE FIRST NATION			
Annual Expenditure Law, 2008.....	Oct 11/08	13:1.315	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
SKOWKALE FIRST NATION (continued)			
Annual Rates Law, 2008	Oct 11/08	13:1.321	
Exemption By-law 1998.....	Aug 11/98	3:1.76	
Exemption By-law 1999.....	July 20/99	3:2.404	
Exemption By-law 2000.....	Sept 21/00	5:1.94	
Exemption By-law 2001.....	Aug 25/01	6:1.161	
Exemption By-law 2002.....	Oct 10/02	7:2.520	
Exemption By-law 1-2003	Sept 15/03	8:1.152	
Exemption By-law 1-2004	Aug 26/04	9:1.238	
Exemption By-law 1-2005	July 29/05	10:1.301	
Exemption By-law 1-2006	Sept 27/06	11:1.140	
Exemption By-law 1-2007	Sept 7/07	12:1.51	
Property Tax Expenditure By-law.....	Sept 21/00	5:1.95	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02.....	Sept 6/00	5:1.102	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-03.....	Feb 24/01	5:2.257	
1998 Rates By-law	Aug 11/98	3:1.77	
1999 Rates By-law	July 20/99	3:2.405	
2000 Rates By-law	Sept 21/00	5:1.92	
2001 Rates By-law	Aug 25/01	6:1.159	
2002 Rates By-law	Oct 10/02	7:2.518	
2003 Rates By-law	Sept 15/03	8:1.150	
2004 Rates By-law	Aug 26/04	9:1.236	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
SKOWKALE FIRST NATION (continued)			
2005 Rates By-law	July 29/05	10:1.299	
2006 Rates By-law	Sept 27/06	11:1.138	
2007 Rates By-law	Sept 7/07	12:1.49	
SKUPPAH INDIAN BAND			
2002 Rates By-law	Oct 10/02	7:2.521	
2003 Rates By-law	Aug 29/03	8:1.153	
2004 Rates By-law	Aug 18/04	9:1.239	
2005 Rates By-law	Aug 15/05	10:1.302	
2006 Rates By-law	Dec 11/06	11:1.141	
2007 Rates By-law	Oct 12/07	12:1.52	
2008 Rates By-law	Oct 7/08	13:1.571	
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	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
SLIAMMON FIRST NATION (continued)			
2007 Annual Tax Rates By-law	June 25/07	11:2.382	
Property Tax Expenditure By-law	June 20/97	2:1.254	
Property Tax Expenditure By-law	Aug 6/01	6:1.164	
Property Tax Expenditure By-law	July 15/02	6:2.451	
Property Tax Expenditure By-law	June 11/03	8:1.157	
Property Tax Expenditure By-law	June 21/04	8:2.460	
Property Tax Expenditure By-law	July 4/05	10:1.306	
Property Tax Expenditure By-law	Sept 19/06	11:2.384	
Property Tax Expenditure By-law	June 25/07	11:2.391	
SLIAMMON INDIAN BAND			
Annual Expenditure Law, 2008	June 6/08	12:2.422	
Annual Rates Law, 2008	June 6/08	12:2.428	
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	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
SODA CREEK INDIAN BAND (continued)			
1998 Rates By-law	June 10/98	2:2.682	
1999 Rates By-law	July 30/99	4:1.41	
2001 Rates By-law	June 14/01	5:2.258	
2002 Rates By-law	Nov 27/02	7:1.303	
2003 Rates By-law	June 1/03	8:1.166	
2004 Rates By-law	May 25/04	8:2.469	
2005 Rates By-law	May 31/05	9:2.412	
Rates By-law 2006	May 31/06	10:2.710	
Rates By-law 2007	June 4/07	11:2.401	
Rates By-law 2008	Nov 17/08	13:1.573	
SONGHEES FIRST NATION			
Annual Expenditure Law, 2008.....	May 28/08	12:2.432	
Annual Rates Law, 2008	May 28/08	12:2.438	
Property Assessment Law, 2008.....	May 16/08	12:2.442	
Property Taxation Law, 2008	May 16/08	12:2.481	
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	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
SONGHEES FIRST NATION (continued)			
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	
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	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
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	
Annual Tax Rates By-law No. 1, 2007	July 10/07	11:2.412	
Annual Tax Rates By-law No. 1, 2008	Aug 12/08	13:1.575	
Property Assessment By-law, Amendment By-law No. 1-1998	June 9/98	3:1.80	
Property Assessment By-law, Amendment By-law No. 1-1999	Feb 8/00	4:2.244	
Property Assessment By-law, Amendment By-law No. 1-2000	Dec 20/00	5:2.275	
Property Assessment By-law, Amendment By-law No. 1-2001	Feb 16/02	6:2.462	
Property Assessment By-law, Amendment By-law No. 1-2002	Feb 14/03	7:2.523	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
SQUAMISH INDIAN BAND (continued)			
Property Taxation By-law, Amendment By-law No. 1-1998.....	June 9/98	3:1.84	
SQUALA FIRST NATION			
Annual Expenditure Law, 2008.....	Oct 11/08	13:1.325	
Annual Rates Law, 2008.....	Oct 11/08	13:1.330	
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			
Annual Expenditure Law, 2008.....	May 30/08	12:2.518	
Annual Rates Law, 2008.....	May 30/08	12:2.523	
Property Assessment Amendment Law, 2008-02.....	Dec 17/08	13:1.333	
Property Assessment Law, 2008.....	Sept 18/08	13:1.334	s.29(2) by Property Assessment Amendment Law, 2008-02 (13:1.333)
Property Taxation Law, 2008	Sept 18/08	13:1.371	
Expenditure By-law	Aug 16/05	10:1.382	
Rates By-law 1997-T05.....	June 2/97	2:1.270	
Rates By-law 1998-T05.....	June 18/98	2:2.690	
Rates By-law 1999-T07.....	July 30/99	4:1.49	
Rates By-law 2000-Yr08.....	June 25/00	4:2.247	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
ST. MARY'S INDIAN BAND (continued)			
Rates By-law 2001-Yr09	Aug 6/01	6:1.172	
Rates By-law 2002-Yr10	Sept 1/02	7:1.315	
Rates By-law 2003-Yr11	Aug 29/03	8:1.183	
Rates By-law 2004-Yr12	Sept 28/04	9:1.241	
Rates By-law 2005-Yr13	July 6/05	10:1.387	
Rates By-law 2006-Yr14	Nov 16/06	11:1.145	
Rates By-law 2007-Yr15	Jan 16/08	12:2.799	
Taxation Amendment By-law No. 1, 2007	Jan 16/08	12:2.800	
STELLAT'EN FIRST NATION			
By-law No. 1998-1 - Respecting the Appropriation and Expenditure of Moneys for Primary and Secondary Education	Nov 5/99	4:1.50	
SUMAS FIRST NATION			
Annual Expenditure Law, 2008	Nov 8/08	13:1.406	
Annual Rates Law, 2008	Nov 8/08	13:1.411	
Tax Rates By-law 2005	Sept 28/05	10:1.388	
Tax Rates By-law 2006	Sept 19/06	11:1.146	
Tax Rates By-law 2007	Sept 18/07	12:1.57	
T'IT'Q'ET FIRST NATION			
2003 Rates By-law	Sept 30/03	8:1.184	
2004 Rates By-law	Aug 18/04	9:1.242	
2005 Rates By-law	July 29/05	10:1.390	
Rates By-law 2006	Aug 29/06	11:1.148	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
TIT'Q'ET FIRST NATION (continued)			
Rates By-law 2007	June 25/07	11:2.419	
Rates By-law 2008	Sept 10/08	13:1.580	
TL'AZI'EN NATION			
2000 Expenditure By-law.....	Dec 20/00	5:2.278	
2002 Expenditure By-law.....	July 15/02	7:1.316	
2003 Expenditure By-law.....	June 9/03	8:1.186	
2004 Expenditure By-law.....	Aug 26/04	9:1.243	
2005 Expenditure By-law.....	July 22/05	10:1.391	
2006 Expenditure By-law.....	Aug 1/06	11:1.149	
2007 Expenditure By-law.....	Sept 7/07	12:1.59	
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	
TLA-O-QUI-AHT FIRST NATION			
Annual Expenditure Law, 2008	Sept 18/08	13:1.414	
Annual Rates Law, 2008	Sept 18/08	13:1.420	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
TOBACCO PLAINS INDIAN BAND			
Annual Budget Expenditure Law, 2008	May 30/08		12:2.526
Annual Rates Law, 2008	May 30/08		12:2.532
Property Assessment Law, 2008.....	July 10/08		12:2.535
Property Taxation Law, 2008	July 10/08		12:2.573
2002 Rates By-law	June 3/02		6:2.471
2003 Rates By-law	June 11/03		8:1.189
2004 Rates By-law	July 6/04		8:2.486
2005 Rates By-law	Sept 28/05		10:1.394
Rates By-law 2006	June 16/06		10:2.722
Rates By-law 2007	June 25/07		11:2.420
TSAWOUT FIRST NATION			
Annual Expenditure Law, 2008.....	May 30/08		12:2.609
Annual Rates Law, 2008	May 30/08		12:2.615
Property Assessment Law, 2008.....	Sept 18/08		13:1.423
Property Taxation Law, 2008	Sept 18/08		13:1.461
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

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
TSAWOUT INDIAN BAND (continued)			
Rates By-law 2004 TX-01	May 25/04	8:2.488	
Rates By-law 2005 TX-01	May 31/05	9:2.429	
Rates By-law 2006 TX-01	May 15/06	10:2.724	
Rates By-law 2007 TX-01	June 4/07	11:2.422	
TSAWWASSEN FIRST NATION			
Annual Expenditure Law, 2008	May 30/08	12:2.619	
Annual Rates Law, 2008	June 1/08	12:2.625	
Assessment By-law Amendment			
By-law 1999	Mar 9/00	4:2.250	
By-law Authorizing Reduction of Taxes			
by an Amount Equal to Provincial			
Home Ownership Grants	June 2/97	2:1.274	
By-law Authorizing Reduction of Taxes			
by an Amount Equal to Provincial			
Home Ownership Grants	June 1/98	2:2.693	
1997 Rates By-law	June 2/97	2:1.275	
1998 Rates By-law	June 18/98	2:2.694	
1999 Rates By-law	May 31/99	3:2.422	
2000 Rates By-law	June 4/00	4:2.295	
2001 Rates By-law	June 15/01	5:2.281	
2002 Rates By-law	June 3/02	6:2.474	
2003 Rates By-law	May 29/03	8:1.191	
2004 Rates By-law	May 30/04	8:2.490	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
TSAWWASSEN FIRST NATION (continued)			
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	
T SLEIL-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)
Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-1			
Consolidated Property Assessment and Taxation By-law 1997 Amendment and Taxation By-law 1997 Amendment By-law 1999-2000 (4:2.304)			
Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-1			
Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-2000			

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
TSEIL-WAUTUTH NATION (BURREARD INDIAN BAND) (continued)			
Expenditure By-law No. EXP-2000-01	Dec 18/00	5:2.285	
Expenditure By-law No. EXP 2006-01	June 16/06	10:2.729	
Expenditure By-law No. EXP 2007-01	June 25/07	11:2.423	
Expenditure By-law No. EXP 2008-01	Aug 12/08	13:1.581	
1999 Rates By-law	June 28/99	3:2.424	
2000 Rates By-law	June 25/00	4:2.300	
2001 Rates By-law	June 15/01	5:2.283	
2002 Rates By-law	Sept 1/02	7:1.319	
2003 Rates By-law	June 11/03	8:1.193	
2004 Rates By-law	June 11/04	8:2.492	
2005 Rates By-law	July 6/05	10:1.398	
Rates By-law 2006	June 16/06	10:2.734	
Rates By-law 2007	June 25/07	11:2.428	
Rates By-law 2008	Aug 12/08	13:1.586	
TZEACHTEN FIRST NATION			
Annual Expenditure Law, 2008.....	June 6/08	12:2.629	
Annual Rates Law, 2008	June 6/08	12:2.635	
Exemption By-law 1998.....	Aug 11/98	3:1.89	
Exemption By-law 1999.....	July 20/99	3:2.426	
Exemption By-law 2001.....	June 15/01	5:2.292	
Exemption By-law 2002.....	Sept 1/02	7:1.323	
Property Tax Expenditure By-law	Sept 21/00	5:1.115	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
TZEACHTEN FIRST NATION (continued)			
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	
Property Tax Amending By-law No. 1 (1997) ..	Nov 7/97	2:2.752	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
UPPER SIMILKAMEEN INDIAN BAND (continued)			
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	
2007 Rates By-law	Jan 16/08	12:2.802	
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	

Title	Effective date	F. N. Gaz.	Amendments
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	
Expenditure By-law Annual Budget 2008	June 12/08	12:2.804	
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	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
2001 Tax Rate Schedule Amending By-law	May 30/01	5:2.298	
2002 Tax Rate Schedule Amending By-law	May 29/02	6:2.541	
2003 Tax Rate Schedule Amending By-law	May 25/03	8:1.201	
2004 Tax Rate Schedule Amending By-law	May 31/04	8:2.498	
2005 Tax Rate Schedule Amending By-law	May 31/05	9:2.438	
Tax Rate Schedule Amending By-law 2006 ...	May 31/06	10:2.743	
Tax Rate Schedule Amending By-law 2007 ...	June 4/07	11:2.505	
Tax Rate Schedule Amending By-law 2008 ...	June 12/08	12:2.815	
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	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
[Tsinstikeptum] I.R. #9 Water Distribution System Capital Expenditure By-law	Nov 30/02	7:1.326	
No. 02-TX-04			
[Tsinstikeptum] I.R. No. 9 Water Reservoir Expansion Project Capital Expenditure	Nov 16/06	11:1.156	
By-law No. 06-TX-03			
[Tsinstikeptum] I.R. No. 10 Campbell Road Interchange Drainage Project Capital Expenditure	Jan 16/08	12:2.809	
By-law No. 07-TX-04			
Tsinstikeptum I.R. #10 Capital Expenditure	May 7/00	4:2.341	repealed by Tsinstikeptum Indian Reserve No. 10 Capital Expenditure By-law No. 00-TX-05 (5:2.311)
By-law No. 00-TX-01			
Tsinstikeptum Indian Reserve No. 10 Capital Expenditure	Dec 21/00	5:2.311	
By-law No. 00-TX-05			
[Tsinstikeptum] I.R. #10 Highway 97 Infrastructure and Road Access Improvement Project Capital Expenditure	May 10/04	8:2.504	
By-law No. 03-TX-05			
Tsinstikeptum I.R. No. 10 Lakeridge Sewer Project Capital Expenditure Amendment	Dec 16/05	10:2.750	
By-law No. 05-TX-01			

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
[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	
[Tsinstikeptum] I.R.#10 Water Distribution System Capital Expenditure By-law			
No. 01-TX-02.....	May 5/01	5:2.305	
[Tsinstikeptum] I.R. No. 10 Water Reservoir Expansion Project Capital Expenditure			
By-law No. 07-TX-03.....	Jan 16/08	12:2.812	
[Tsinstikeptum] I.R. #10 Westside Road Lift Station Project Capital Expenditure			
By-law No. 04-TX-01.....	May 10/04	8:2.517	
WFN Business Licence Law No. 2005-17.....	Mar 31/05	9:2.441	
WHISPERING PINES/CLINTON INDIAN BAND			
Property Tax Expenditure By-law 1996.....	Feb 3/97	2:1.350	
1997 Rates By-law.....	May 30/97	2:1.346	
1998 Rates By-law.....	June 18/98	2:2.760	
1999 Rates By-law.....	July 20/99	3:2.435	
2001 Rates By-law.....	Dec 19/01	6:2.543	
2002 Rates By-law.....	Oct 10/02	7:1.331	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
WHISPERING PINES/CLINTON INDIAN BAND (continued)			
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	
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			
CHEMAWAWIN CREE NATION			
Financial Administration By-law	Oct 7/08	13:1.588	
MARCEL COLOMB FIRST NATION			
Band Custom Election Code	Mar 12/99	3:2.437	
OPASKWAYAK CREE NATION			
OCN Annual Tax Rate By-Law No. 1, 1998....	May 25/98	2:2.762	

Title	Effective date	F. N. Gaz.	Amendments
MANITOBA (continued)			
OPASKWAYAK CREE NATION (continued)			
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 Annual Tax Rate By-law No. 1, 2008	June 6/08	12:2.818	
OCN Land Tax By-law Amendment 1998	June 9/98	3:1.99	
OCN Land Tax Expenditure By-law 1998	June 9/98	3:1.101	
NEW BRUNSWICK			
RED BANK FIRST NATION			
Property Assessment and Taxation By-law	May 5/01	5:2.315	
NEWFOUNDLAND AND LABRADOR			
MIAWPUKEK FIRST NATION			
Telephone Companies Taxation By-law	Feb 9/00	4:2.386	
MUSHUAU INNU FIRST NATION			
Taxation Expenditure By-law	Dec 7/06	11:1.168	
Telecommunications Companies			
Taxation By-law	Dec 7/06	11:1.174	

Title	Effective date	F. N. Gaz.	Amendments
NEWFOUNDLAND AND LABRADOR (continued)			
SHEHATSHU 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	
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	

Title	Effective date	F. N. Gaz.	Amendments
NOVA SCOTIA (continued)			
MILLBROOK FIRST NATION (continued)			
2005 Rates By-law	May 26/05	9:2.459	
2006 Rates By-law	May 18/06	10:2.766	
Rates By-law 2007	June 4/07	11:2.514	
Rates By-law 2008	Sept 4/08	13:1.610	
PICTOU LANDING FIRST NATION			
Financial Administration By-law	July 4/00	4:2.407	
ONTARIO			
CHIPPWEAS OF GEORGINA ISLAND FIRST NATION			
Land Management Code	Jan 1/00	5:2.371	
CHIPPWEAS OF KETTLE & STONY POINT FIRST NATION			
Financial Management By-law	Nov 28/02	7:1.336	
CHIPPWEAS 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	
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	

Title	Effective date	F. N. Gaz.	Amendments
ONTARIO (continued)			
NIPSSING FIRST NATION			
Telephone Companies Taxation By-law.....	Jan 7/99	3:2.459	
Telephone Companies Taxation			
Expenditure By-law.....	Feb 25/01	5:2.410	
QUEBEC			
CONSEIL DES MONTAGNAIS DU LAC-SAINT-JEAN			
Règlement modifiant le Règlement administratif No. 22 concernant l'imposition de permis dans la réserve indienne de Mashteuiatsh No. 5.....	le 24 août 04	9:1.250	
INNU TAKUAIKAN UASHAT MAK MANI-UTENAM			
Règlement administratif sur les taux annuels de taxes foncières, numéro 2, 1998.....	le 4 août 98	3:1.184	
Règlement administratif sur les taux de taxes foncières, numéro 1, 1999.....	le 31 mai 99	3:2.463	
Règlement administratif sur les taux de taxes foncières, numéro 2, 1999.....	le 31 mai 99	3:2.468	
Règlement sur l'imposition des compagnies de télécommunication, de gaz ou d'énergie électrique.....	le 7 déc 06	11:2.517	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2000.....	le 5 déc 00	5:1.126	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2001.....	le 12 juin 01	5:2.417	

Title	Effective date	F. N. Gaz.	Amendments
QUEBEC (continued)			
INNU TAKUAIKAN UASHAT MAK MANI-UTENAM (continued)			
Règlement sur les taux annuels de taxes foncières, numéro 2, 2002	le 26 mai 02	6:2.547	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2003	le 27 avril 03	7:2.768	
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	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2008	le 12 mai 08	12:2.820	
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) by Règlement 2006-01 modifiant le

Title	Effective date	F. N. Gaz.	Amendments
QUEBEC (continued) NATION HUURONNE-WENDAT (continued) Règlement 2004-02 concernant les coûts de certains services publics (continued)			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	

Title	Effective date	F. N. Gaz.	Amendments
QUEBEC (continued)			
NATION HUURONNE-WENDAT (continued)			
Règlement 2006-02 modifiant le Règlement 2004-02 concernant les coûts de certains services publics.....	le 17 avril 07	11:2.530	
Règlement sur les permis d'exploitation et le Fonds de développement local.....	le 8 fév 08	12:2.823	
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	
2008 Tax Rates By-law.....	Nov 17/08	13:1.613	
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	
MUSKEG LAKE CREE NATION			
Annual Expenditure Law, 2008.....	July 1/08	12:2.638	
Annual Rates Law, 2008.....	June 27/08	12:2.642	

Title	Effective date	F. N. Gaz.	Amendments
SASKATCHEWAN (continued)			
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	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 Amending By-law, 2001-03	Nov 20/01	6:1.191	
Property Assessment and Taxation Amending By-law, 2001-03	Jan 28/00	4:2.418	
Property Assessment and Taxation By-law	Jan 28/00	4:2.418	ss.33(2), 34(4), 35(1), 40(4), 41(3), 41(4), 41(6), 41(7), 46(1) by Property Assessment and Taxation Amending By-law, 2001-03 (6:1.189)
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	

Title	Effective date	F. N. Gaz.	Amendments
SASKATCHEWAN (continued)			
OCEAN MAN FIRST NATION (continued)			
2005 Rates By-law	Oct 31/05	10:1.409	
Rates By-law 2006	Dec 11/06	11:1.189	
Rates By-law 2007	Jan 16/08	12:2.834	
Rates By-law 2008	Oct 3/08	13:1.614	
Taxation Expenditure By-law	Oct 3/08	13:1.616	
WHITE BEAR FIRST NATIONS			
Annual Expenditure Law, 2008.....	Oct 11/08	13:1.496	
Annual Rates Law, 2008	Oct 11/08	13:1.502	
Financial Administration By-law	May 29/03	8:1.212	
Property Assessment and Taxation By-law Amendment.....	Dec 3/98	3:1.187	
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	

Title	Effective date	F. N. Gaz.	Amendments
SASKATCHEWAN (continued)			
WHITECAP DAKOTA/SIOUX FIRST NATION (continued)			
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	
Property Tax Expenditure			
By-law No. 2008-02	Nov 4/08	13:1.624	
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	
2008 Rates By-law	Nov 17/08	13:1.622	

TABLE OF STANDARDS AND PROCEDURES

This table lists the standards and procedures established by the First Nations Tax Commission (FNTC) under the authority of the *First Nations Fiscal and Statistical Management Act* that have been published to date in the *First Nations Gazette*. The standards and procedures are published in both official languages. This table is prepared for convenience of reference only.

The date on which a standard or procedure came into force and effect is listed in a separate column.

From time to time, the FNTC may amend these standards by way of a FNTC resolution made at a duly convened meeting of the Commission. FNTC standards, including amended standards, are available on the FNTC website (www.fntc.ca).

The column titled 'Consolidation' indicates that the provisions of the basic document and all subsequent amendments have been combined in a single text.

The location of a standard or procedure in the *First Nations Gazette* is indicated by the volume number, the issue number, and the page number (e.g. 12:3:905).

Title	Effective date	Consolidation	F.N. Gaz
FIRST NATIONS TAX COMMISSION			
Standards Establishing Criteria for Approval of Borrowing Laws	Sept 17/08		12:3.905
Normes établissant les critères d'agrément des lois sur l'emprunt	le 17 sept 08		12:3.960
Standards for First Nation Expenditure Laws	Oct 22/07	Sept 17/08	12:3.916
Normes relatives aux lois sur les dépenses des premières nations	le 22 oct 07	le 17 sept 08	12:3.972
Standards for First Nation Property Assessment Laws	Oct 22/07	Dec 16/08	12:3.922
Normes relatives aux lois sur l'évaluation foncière des premières nations	le 22 oct 07	le 16 dec 08	12:3.978
Standards for First Nation Property Taxation Laws	Oct 22/07	Sept 17/08	12:3.936
Normes relatives aux lois sur l'imposition foncière des premières nations	le 22 oct 07	le 17 sept 08	12:3.992
Standards for First Nation Tax Rates Laws	Oct 22/07	Sept 17/08	12:3.943
Normes relatives aux lois sur les taux d'imposition foncière des premières nations	le 22 oct 07	le 17 sept 08	12:3.999
Standards for the Form and Content of First Nation Borrowing Laws	Sept 17/08	Dec 16/08	12:3.948
Normes relatives à la forme et au contenu des lois sur l'emprunt des premières nations	le 17 sept 08	le 16 dec 08	12:3.1005
Standards for the Submission of Information Required under Section 8 of the Act	July 9/08	Sept 17/08	12:3.955

Title	Effective date	Consolidation	F.N. Gaz.
FIRST NATIONS TAX COMMISSION Normes relatives à la présentation des renseignements exigés par l'article 8 de la Loi	le 9 juil 08	le 17 sept 08	12:3.1012