

# First Nations Gazette



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## WAIVER NOTICE

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The publishers do not warrant that the by-laws and codes contained herein are complete or accurate, and do not assume, and hereby disclaim, any liability to any person for any loss or damage which may be caused by errors or omissions in the *First Nations Gazette*.

## EXPLANATORY NOTES

### CONTENT

This issue of the *First Nation Gazette* includes:

- a. Band by-laws relating to the exercise of taxation powers under section 83 of the *Indian Act*, R.S.C. 1985, c.I-5;
- b. Taxation and licensing by-laws as approved since the publication date of the last issue of the *First Nations Gazette*;
- c. Subject Index of By-laws;
- d. Cumulative Subject Index of By-laws 2005 Vol. 9 No. 1 and No. 2;
- e. Table of By-laws and Codes setting out the current and on-going status of band by-laws and codes published in the *First Nations Gazette*.

### ARRANGEMENT/FORMAT

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

### CITATION OF BY-LAWS AND CODES

1. Any by-law or code included in the *First Nations Gazette* may be cited to the volume and issue in which it is contained, e.g. *Chemainus First Nation Property Assessment and Taxation By-law*, F.N. Gaz. 2005.9:2.326.

#### CITATION OF BY-LAWS AND CODES (continued)

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

#### LANGUAGE OF PUBLICATION

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

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**ALEXIS NAKOTA SIOUX NATION  
2005 TAX RATES BY-LAW**

[Effective June 8, 2005]

**DO HEREBY RESOLVE:**

WHEREAS a quorum of Chief and Council met at a duly convened meeting on Wednesday, March 23, 2005;

AND WHEREAS pursuant to the *Indian Act* and their inherent right to self-government, the Council is empowered to act on behalf of the Alexis Nakota Sioux Nation (formerly Alexis First Nation);

AND WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interest 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 Alexis Nakota Sioux 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 provision 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 2005 Tax Rates By-law*.

**2.** Pursuant to section 5 of the *Alexis Nakota Sioux Nation Property Tax By-law*, the rate of tax applied against the assessed value of property for the 2005 tax year shall be:

In Reserve No. 133:

- |                                  |       |
|----------------------------------|-------|
| (a) For machinery and equipment  | 1.50% |
| (b) For non-residential property | 2.20% |

In Reserve No. 232:

- |                                  |       |
|----------------------------------|-------|
| (a) For non-residential property | 1.31% |
|----------------------------------|-------|

THIS BY-LAW IS HEREBY ENACTED by Chief and Council at a duly convened meeting held on Wednesday, March 23, 2005.

Quorum   [6]

[Roderick Alexis]  
\_\_\_\_\_  
Chief Roderick Alexis

[Doris Aginas]  
\_\_\_\_\_  
Councillor Doris Aginas

[Sandy Alexis]  
\_\_\_\_\_  
Councillor Sandy Alexis

\_\_\_\_\_  
Councillor Barbara Paul

[Lois Kootenay]  
\_\_\_\_\_  
Councillor Lois Kootenay

[Darwin Alexis]  
\_\_\_\_\_  
Councillor Darwin Alexis

[Charlie Letendre]  
\_\_\_\_\_  
Councillor Charlie Letendre



**ENOCH CREE NATION  
A BY-LAW FOR FIRE PREVENTION AND  
FIRE RESCUE SERVICES FOR  
THE RIVER CREE RESORT AND CASINO  
BY-LAW 2004-800(L)**

[Effective December 31, 2004]

WHEREAS the Council of the Enoch Cree Nation desires to make a By-law governing certain offices and powers of enforcement related to Fire Prevention and Fire Rescue Services for the River Cree Resort and Casino;

AND WHEREAS the Council of the Enoch Cree Nation is empowered to make such By-law pursuant to its inherent right to self government paragraphs 81(1), (c), (q) & (r) of the *Indian Act* (appendix);

AND WHEREAS Enoch Community Development Corp. (“ECDC”), a wholly owned subsidiary of the Enoch Cree Nation, is a Lessee of Designated Lands for the purpose of developing an entertainment complex, hotel, recreation, and casino project (hereinafter the “Project”);

AND WHEREAS ECDC has chosen the City of Edmonton (the “City”) as the Service Provider for Fire Rescue Services for the Project and proposes to enter into a Master Services Agreement with the City (the “Master Services Agreement”);

AND WHEREAS the Enoch Fire Department will assist the City, upon request to provide Fire Rescue Services to the Project;

AND WHEREAS it is a condition of receiving Fire Rescue Services from the City that the Council of the Enoch Cree Nation have enacted this By-law;

AND WHEREAS nothing in this By-law shall be construed to alter, diminish, derogate or abrogate the Treaty and Aboriginal Rights of the Enoch Cree Nation.

NOW THEREFORE the Council of the Enoch Cree Nation hereby enacts the following By-law.

**SHORT TITLE**

**1.** This By-law may be cited as the *Enoch Cree Nation Project Fire Services By-law*.

**INTERPRETATION**

**2.** In this by-law;  
“City” means the municipal corporation of the City of Edmonton;

“Council” means the Chief and Council of the Enoch Cree Nation;

“Fire Chief” means the highest ranking Fire Officer of the City and his or her authorized representatives;

“Fire Officer” means a member of the Emergency Response Department of the City;

“Fire Rescue Services” means fire suppression services and fire investigation and inspection services;

“Incident” means a fire, explosion, a situation where a fire or explosion is imminent or any other situation presenting a danger or possible danger to people or property on the project lands to which a Fire Officer has responded;

“Incident Commander” means the officer of the City in charge of directing all other officers or firefighters at the scene of an incident;

“Officer” means any police officer, police constable or other person charged with the duty to preserve and maintain the public peace, including a By-law enforcement officer or any other person appointed by the Council for the purpose of maintaining law and order;

“Project” means an entertainment, hotel, recreation and casino project known as the River Cree Resort and Casino, including all buildings, lands and facilities within the project lands;

“Project Lands” means the 49 acre portion of the Enoch Cree Nation that was designated on June 14, 2001 by the Enoch Cree Nation and is described as “Project Land” and “Project Development Area” on the map appended to this By-law, and entitled “River Cree Resort and Casino”, and related facilities necessary to the Project and located on adjacent lands (such as the pump house and water retention pond).

## OFFENCES

**3.** The Fire Chief, Fire Officers and Officers are delegated by Council the power to enforce the following offences to providing Fire Rescue Services in relation to a fire or suspected fire which originates on the Project Lands or threatens people or property on the project lands:

**3.1** No person shall in any way impact or hinder a Fire Officer or any other person who is assisting in extinguishing any fire or mitigating a medical emergency or performing any other duties provided for in this By-law, and no person shall move any fire hose or drive a vehicle over any fire hose at any fire without permission of an Incident Commander;

**3.2** No person shall place or cause to be placed, any matter or thing, so as to obstruct or interfere with the operation or use of any fire hydrant, emergency

response water inlet or outlet connections on buildings, fire alarm control panels, manual alarm stations, or any fire detection device or equipment;

**3.3** No person shall use a fire hydrant for the purpose of obtaining or discharging water from such hydrant without first receiving permission from the Fire Chief except:

- (a) a Fire Officer;
- (b) a person acting under the direction of a Fire Officer; or
- (c) a member of the Enoch Fire Department for emergency fire suppression purposes.

**3.4** No person shall obstruct or otherwise interfere with access roads or streets or other approaches to any fire hydrants, cisterns or bodies of water designated for firefighting purposes;

**3.5** All persons at or near any fire shall assist in extinguishing the same and in removing furniture, goods or merchandise from any building on fire or in danger thereof, in guarding and securing the same, and in demolishing any building or structure at, near or adjacent to the fire, or aid in the evacuation of persons from any building on fire or in danger of fire, when conscripted to do so by an Incident Commander;

**3.6** Any person who in any way obstructs, prevents or refuses to admit a fire Inspector or Investigator in, to or upon any land, premises, yards, or buildings, for the purpose of inspection or investigating on the same, or who incites or abets such shall be considered in breach of this By-law;

**3.7** No person shall park a vehicle for any period of time whatsoever at the following locations, namely:

- (a) where the vehicle may in any way interfere with the use of a doorway intended as a fire or emergency exit from any building abutting the highway; or
- (b) upon any highway or portion thereof providing emergency vehicle access to any property (except emergency vehicles) where the highway is marked by a traffic control device as an emergency vehicle access;

**3.8** No person shall willfully or maliciously destroy or injure any property at a fire or any emergency units belonging to the City or Enoch Fire Department;

**3.9** No person shall falsely represent themselves to be a Fire Officer;

**3.10** No person shall wear, use or have in their possession or under their control any official badge, identification card, insignia, button, cap, helmet, or uniform of the City's Emergency Response Department unless such person is a regular or retired member of the said Emergency Response Department, and has

direct and specific authority to wear or have in their possession or under their control such items;

**3.11** No person shall use, or have in their possession or under their control, any key for any emergency response vehicle belonging to the City, or key for any fire alarm on the Project Lands unless directly and specifically authorized to do so by the Fire Chief;

**3.12** No person shall use, or have in their possession or under their control, any key for any emergency response vehicle belonging to the Enoch Fire Department, unless specifically authorized to do so by the Chief of the Enoch Fire Department;

**3.13** No person, unless authorized by the Fire Chief for practice purposes, shall, by use of a fire alarm, telephone, or any other method normally used, make or cause to be made any false alarm;

**3.14** No person shall falsely state that they have the sanction of the City's Emergency Response Department in soliciting any person or company on any matter; and

**3.15** Any person who refuses to provide or furnish any information required under this By-law, when requested by a Fire Officer or Officer, or who encourages such, shall be considered in breach of this By-law.

#### POWERS OF INCIDENT COMMANDER

**4.** The Incident Commander shall have the following powers and authorities:

**4.1** The Incident Commander is empowered to enter premises or property where the Incident occurred and to cause any Fire Officers, apparatus or equipment of the City to enter as he or she deems necessary in order to combat, control, or to deal with the Incident;

**4.2** The Incident Commander shall also have the power, if he or she shall deem it necessary, for the protection of any building or other property to enter or pass through, or to cause Fire Officers to enter or pass through, any building or premise adjacent or near the scene of the Incident, or to convey through or to use to operate through, in, or from such adjacent or nearby building or premise any emergency units or equipment which he or she shall deem necessary;

**4.3** The Incident Commander may in his or her discretion prescribe the limits in the vicinity of the Incident within which, until he or she removes or changes such limits, no person or vehicle shall be permitted to come, unless such person is a Fire Officer, or Officer or is admitted by order of the Fire Chief, and any person who shall without permission enter upon any portion of such limits herein specified during the time the same shall be so closed;

**4.4** For the prevention or extinguishing of fires and for preservation of life and property from injury or destruction by fire, the Incident Commander may compel adults on the Project Lands to assist in the extinguishing of fires and to assist in the prevention or the spread thereof;

**4.5 Incident Commander in charge of an incident shall have the power to commandeer and authorize payment for the possession or use of any equipment necessary for the purpose of mitigating an Incident;**

**4.6** If there is any property damaged by fire on the Project Lands, it shall immediately be reported to the Fire Chief and particulars of the fire, which are satisfactory to the Fire Chief.

## 5. SEVERABILITY

**5.1** Should a court determine that a provision of this By-law is invalid for any reason, the provision shall be severed from the By-law and the validity of the rest of the By-law shall not be affected.

## 6. PENALTY

**6.1** Every person who violates any of the provisions of this By-law, or who suffers or permits any act or thing to be done in contravention or in violation of any of the provisions of this By-law, or who neglects to do or refrains from doing anything required to be done by any of the provisions of this By-law, or who does not act or omits any act or thing thus violating any of the provisions of this By-law, shall be deemed to be guilty of an infraction of this By-law and is liable on summary conviction to a fine not exceeding one thousand (\$1000.00), or to imprisonment for a term not exceeding thirty (30) days or to both fine and imprisonment. Where the offence is a continuing one, each day that the offence continues, shall be a separate offence.

THIS BY-LAW IS HEREBY made at a duly convened meeting of the Chief and Council of the Enoch Cree Nation this [24th] day of [November], 20[04] .

Voting in favour of the By-law are the following members of Chief and Council:

[Ronald Morin]  
Chief Ronald Morin

[Ben Ground]  
Councillor Ben Ground

[J. Blair Morin]  
Councillor J. Blair Morin

Councillor Kelly Morin

Councillor Clark Peacock

---

[Howard Peacock]

Councillor Howard Peacock

---

[Albert Thomas]

Councillor Albert Thomas

---

[Elaine Papin]

Councillor Elaine Papin

---

Councillor Barney Ward

---

Councillor Leroy Ward

being the majority of those members of the Council of the Enoch Cree Nation present at the aforesaid meeting of the Council.

The quorum of the Council is  [5]  members.

Number of members of the Council present at the meeting:  [5]

I, Ronald Morin, Chief of the Enoch Cree Nation, do hereby certify that a true copy of the foregoing By-law was *mailed* to the Minister of Indian Affairs and Northern Development at the District/Regional/Hull office pursuant to subsection 82(1) of the *Indian Act*, this  [24th] , day of  [November] , 20 [04] .

---

[Thelma Pariseau]

Witness

---

[Ronald Morin]

Chief/Councillor

APPENDIX

POWERS OF THE COUNCIL

By-laws

**81.(1)** The council of a band may make by-laws not inconsistent with this Act or with any regulation made by the Governor in Council or the Minister, for any or all of the following purposes, namely,

- (c) the observance of law and order;
- (q) with respect to any matter arising out of or ancillary to the exercise of powers under this section; and
- (r) the imposition on summary conviction of a fine not exceeding one thousand dollars or imprisonment for a term not exceeding thirty days, or both, for violation of a by-law made under this section.

**SIKSIKA NATION**  
**2005 TAX RATES BY-LAW**

[Effective June 8, 2005]

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

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

1. This by-law may be cited for all purposes as the *Siksika Nation 2005 Tax Rates By-law*.

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

- |                                    |       |
|------------------------------------|-------|
| (a) for non-residential and linear | 1.50% |
| (b) for machinery and equipment    | 0.85% |

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on [April 19] , 2005.

Quorum [7]

[Strater Crowfoot]

Chief

[Eldon Weasel Child]

Councillor

[Leroy Good Eagle]

Councillor

[Hector Winnipeg]

Councillor

[Vincent Yellow Old Woman]

Councillor

[Kendall Panther Bone]

Councillor

[Clarence Wolf Leg]

Councillor



[Jason Doore]

---

Councillor

[Richard Right Head]

---

Councillor

[Stewart Breaker]

---

Councillor

[Emery Medicine Shield]

---

Councillor

**STONEY FIRST NATION**  
**2005 TAX RATES BY-LAW**

[Effective May 31, 2005]

**DO HEREBY RESOLVE:**

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;

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 *Stoney First Nation 2005 Tax Rates By-law*.

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 1.38%
- (b) for machinery and equipment 0.68%

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on April 6, 2005.

Quorum: [Nine (9)]

[Darcy Dixon]  
Chief Darcy Dixon

[Aaron Young]  
Chief Aaron Young

[Ernest Wesley]  
Chief Ernest Wesley

[Councillor Tom Dixon]  
Councillor Tom Dixon

[Frank Crawler]  
Councillor Frank Crawler

[Tater House]  
Councillor Tater House

[Rod Hunter]  
Councillor Rod Hunter

	[Cliff Poucette]
Councillor Henry Holloway	Councillor Cliff Poucette
[Keith Lefthand]	[Homer Holloway]
Councillor Keith Lefthand	Councillor Homer Holloway
[Rufus Twoyoungmen]	[Gordon Wildman]
Councillor Rufus Twoyoungmen	Councillor Gordon Wildman
[Gerald Kaquitts]	
Councillor Gerald Kaquitts	Councillor Robert Crawler

**BOOTHROYD INDIAN BAND**  
**2004 TAXATION RATES BY-LAW**

[Effective January 18, 2005]

**SCHEDULE “A”**

The Council for the Boothroyd First Nation hereby adopts the following taxation rates for the 2004 taxation year, for the following classes of property;

COLUMN 1	COLUMN 2
Classes of property as prescribed under Schedule II and 24(5) of the <i>Boothroyd 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>Boothroyd First Nation Property Assessment and Taxation By-law</i> .

Column 1: Class of Property	Column 2: Tax Rate
Class 1: Residential	10.9243
Class 2: Utilities	37.6606
Class 3: Unmanaged Forest Land	N/A
Class 4: Major Industry	34.9485
Class 5: Light Industry	31.3020
Class 6: Business and Other	26.4382
Class 7: Management Forest Land	N/A
Class 8: Recreation/Non-Profit Organization	11.4252
Class 9: Farm	12.5252
Class 10: Railway Right of Way*	22.4842
Class 10: Railway Right of Way - Business*	22.4842

\* Note: The rate established for these particular classes of properties is set as required to and in accordance with the assessment standards and maximum Tax Rate for *Right-of-Way By-law* and with *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.

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   [25th]   day of   [November]  , 2004.

Quorum of Band consists of   [2]   Council members.

         [Phillip Campbell]         

Chief

         [Lawrence Smith]         

Councillor

         [Michael Campbell]         

Councillor

         [Thomas Andrew]         

Councillor

**CAMPBELL RIVER FIRST NATION**  
**2005 RATES BY-LAW**  
**BY-LAW NO. 4**

[Effective June 8, 2005]

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 2005 Rates By-law*.

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 *2005 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 18th day of April, 2005.

[Robert Pollard]

\_\_\_\_\_  
Chief Robert Pollard

[Tony Roberts Jr.]

\_\_\_\_\_  
Councillor Tony Roberts Jr.

[Josh Duncan]

\_\_\_\_\_  
Councillor Josh Duncan

## SCHEDULE “A”

The Council of the Campbell River First Nation hereby adopts the following taxation rates for the 2005 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 *Campbell River First Nation Property Taxation By-law*.

Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the *First Nation Property Assessment and Taxation By-law*.

Class 1 - Residential	10.460
Class 2 - Utilities	35.282
Class 3 - Unmanaged Forest Land	20.753
Class 4 - Major Industry	74.853
Class 5 - Light Industry	21.430
Class 6 - Business and Other	27.534
Class 7 - Managed Forest Land	22.954
Class 8 - Recreation/Non-Profit Organization	10.422
Class 9 - Farm	12.936

*Note: Number and types of property classes may vary across jurisdictions.*

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

[Effective April 22, 2005]

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

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

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

## SHORT TITLE

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

PART I  
INTERPRETATION

2.(1) In this by-law,

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

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

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

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

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

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

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

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

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

“band member” means a member of the band;

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

“Council” means the Council of the Chemainus First Nation selected according to Section 74 of the *Indian Act*;

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

- (a) is entitled to possession of the interest;
- (b) is an occupier of the interest;

- (c) has any right, title, estate or interest; or
- (d) is a trustee of the interest;

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

- (a) anything erected or placed in, upon or under land, or affixed to land, so that without special mention it would be transferred by a transfer of land;
- (b) anything erected or placed in or upon, or affixed to an improvement, so that without special mention it would be transferred by a transfer of land;
- (c) any item of immovable machinery and equipment which is prescribed assessable by band council resolution; or
- (d) a manufactured home;

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

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

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

- (a) land covered by water;
- (b) quarries; and
- (c) sand and gravel;

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

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

(f) reconstructing, replacing or repairing any of the works mentioned or any other related works;

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

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

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

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

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

“occupier” means:

- (a) a person who, if a trespass has occurred, is entitled to maintain an action for trespass;
- (b) a person in possession of land within the reserve that is held directly or indirectly under a lease, licence, agreement, easement or other record from the Crown or who simply occupies the land;
- (c) a person in possession of land within the reserve that is held directly or indirectly under a lease, licence, agreement, easement or other record from a person who is exempted from taxation under this taxation by-law or any act that applies to land in the reserve or who simply occupies the land; or
- (d) in relation to land that in ordinary conditions is covered by water, a person who is entitled directly or indirectly under a lease or licence to possess or occupy, or who simply occupies, the land, the water covering the land or the surface of the water covering the land;

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

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

“real property” means land and the improvements thereon and, without restricting the generality of the foregoing, includes any interest in land or improvements, the right to occupy, possess or use land or improvements in the reserve, and includes a highway or railway right-of-way;

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

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

“Reserve” means any of the following:

- (a) Say-La-Quas Indian Reserve No. 10;
- (b) Squaw-Hay-One Indian Reserve No. 11;
- (c) Oyster Bay Reserve No. 12; or
- (d) Chemainus Indian Reserve No. 13

defined in subsection 2(1) of the Act and any land held as a special reserve for the use and benefit of the Chemainus First Nation pursuant to section 36 of the Act;

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

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

“tax administrator” means the person appointed by the Council pursuant to section 3 to administer this by-law;

“tax debtor” means a person with outstanding obligations to pay taxes imposed by this by-law after the expiration of time provided for in Schedule X, the Demand for Payment and Notice of Enforcement Proceedings served pursuant to section 60;

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

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

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

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

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

## PART II

### ADMINISTRATION

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

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

(3) The Council may

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

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

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

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

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

## PART III

### APPLICATION OF BY-LAW

**4.** This by-law applies to all interests in land in the Reserve.

## PART IV

### LIABILITY TO TAXATION

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

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

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

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

**7.** Notwithstanding section 6, all interests in land are liable to service and local improvement charges under Part XVII of this by-law.

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

**9.(1)** An exemption does not apply to any portion of a building other than the portion occupied or used for the purpose for which the exemption was granted.

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

## **PART V**

### **LEVY OF TAX**

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

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

the calendar year in which the levy is first made and are based upon the assessed values of the interest in land and improvements as determined under this by-law.

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

(3) Taxes shall be levied by applying the rate of tax against each one thousand dollars (\$1,000.00) of assessed value of the land and improvements.

**12.** Taxes levied in a taxation notice mailed under section 24 are due and payable on July 2 of the year in which they are levied.

## PART VI

### INFORMATION FOR ASSESSMENT ROLL

**13.(1)** Every person liable for tax shall, on request, forthwith furnish to the assessor, in writing and signed, the information requested in Schedule I concerning the land used or occupied by that person and without restricting the generality of the foregoing, include purchase price, terms and covenants in leases, construction costs, costs of alterations and repairs, income and expense information, or rents payable, paid or agreed to be paid.

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

## PART VII

### ASSESSED VALUE

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

(2) An appointment under subsection (1) may be for the purposes of classifying and valuing particular interests in land in the assessment area and applying exemptions in accordance with section 6 as set out in the band council resolution.

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

**16.(1)** The assessor shall assess interests in land according to the classes of real property as set out in Schedule II.

(2) Except as otherwise provided in this by-law, for the purposes of assessing interests in land, the assessor shall use the practices and regulations established under the *Assessment Act* [RSBC 1996] Chapter 20 as amended from time to time.



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

(2) The assessor shall determine the actual value of the following, using the equivalent rates which would be applied if the interest in land were held in the province of British Columbia:

- (a) the pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, conduits and mains of a telecommunication, trolley coach, bus or electrical power corporation, but not including substations;
- (b) the track in place of a railway corporation;
- (c) the pipelines of a pipeline corporation for the transportation of petroleum products or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right of way, but not including distribution pipelines, pumping equipment, compressor equipment, storage tanks or buildings;
- (d) the right of way for pole lines, cables, towers, poles, wires, transformers, conduits, mains and pipelines referred to in paragraphs (a) and (c);
- (e) the right of way for track referred to in paragraph (b).

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

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

## PART VIII

### THE ASSESSMENT ROLL

**18.** No later than January 1 of the taxation year, and every year thereafter, the assessor shall prepare an assessment roll containing the following particulars:

- (a) the name and last known address of the person assessed;
- (b) an accurate or legal description of the land;
- (c) the classification of
  - (i) the land and
  - (ii) the improvements;
- (d) the actual value by classification of
  - (i) the land and
  - (ii) the improvements;

- (e) the total assessed value;
- (f) the total assessed value of exemptions from taxation, where applicable;
- (g) the total net taxable value; and
- (h) any other necessary information.

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

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

**21.(1)** A person whose name appears in the assessment roll shall give written notice to the tax administrator or assessor of any change of address.

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

**22.(1)** The assessment roll is effective on its adoption by band council resolution by the Council.

(2) On approval, the assessment roll is open to inspection in the Chemainus First Nation administration office by any person during regular business hours.

**23.** The tax administrator or the assessor shall, on or before January 1 of each year, or as soon as practicable, after adoption by the Council, mail a notice of assessment to every person named in the assessment roll in respect of each interest in land for which that person is liable to taxation or for which grants-in-lieu of taxes may be sought.

**24.** The notice of assessment shall be in the form set out in Schedule III or a form approved by the Council and shall contain the information set out in the assessment roll in respect of that interest in land and shall contain a statement as to the right of appeal.

## PART IX

### AMENDMENTS TO ASSESSMENT ROLL

**25.** Where the assessor finds that during the current taxation year:

- (a) a taxable interest in land is not entered in the assessment roll;
- (b) the value of an interest in land is not the same as the valuation entered in the assessment roll by reason of

- (i) the demolition, destruction or damaging of an improvement,
- (ii) new construction or new improvements,
- (iii) a change in a permitted use, or
- (iv) a subdivision;
- (c) there has been a change in the possession, use or occupation;
- (d) there is a clerical error; or
- (e) there has been a change in the eligibility for an exemption from taxation;

the assessor shall amend the assessment roll to effect the necessary changes but, subject to section 27, shall not make any amendments after October 1 of the current taxation year.

**26.** Where the assessment roll is amended, the assessor shall, as soon as practical after adoption of the amended assessment roll by band council resolution, mail a notice in the form set out in Schedule III or a form approved by the Council in respect of the amended assessment to each person affected.

**27.** Where there has been an under-assessment resulting from:

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

the assessor shall issue an amended assessment notice, in the form set out in Schedule III or a form approved by the Council, for the current year and for each previous year during which the condition giving rise to the amendment to the assessment roll existed.

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

**29.** Parts VIII, X, XI, XII and XIV apply with respect to an amended assessment roll and to an amended assessment notice.

**30.** Where the Council approves an amendment to the assessment roll for the current year, the tax administrator shall forthwith refund any excess taxes that have been paid, together with the interest at the rate of 10 per cent per annum. Any unpaid balance shall, subject to notice of assessment and taxation, be due and payable, notwithstanding a receipt or certificate given by the tax administrator.

## PART X APPEALS

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

- (a) one person who is or was duly qualified to practice law in the Province of British Columbia, or who is or was a Judge of a Provincial or Supreme Court in the Province of British Columbia;
- (b) one person who has sat as a member of an Appeal Board to review assessments in and for the Province of British Columbia;
- (c) one person who is a member of the Chemainus First Nation who does not have any direct or indirect financial interest in any real property assessment to which an appeal relates.

(2) The Council shall maintain a list of substitute members of the Assessment Review Committee. Where a member of the Assessment Review Committee is disqualified, unable or unwilling to act, the Council shall appoint the first person on the list of substitute members of the Assessment Review Committee to act for the period for which the member of the Assessment Review Committee is unavailable. If for any reason the first person on the list of substitute members is disqualified, unable or unwilling to act, the Council shall appoint the next person on the list until a substitute member of the Assessment Review Committee is able to act.

(3) Each member of the Assessment Review Committee shall hold office for a period of three (3) years unless the member resigns or is otherwise removed from office in accordance with the terms of this by-law.

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

(5) A member of the Assessment Review Committee shall be removed from office if he or she:

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

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

**32.(1)** A person whose name appears in the assessment roll may appeal to the Assessment Review Committee in respect of:

- (a) the liability to assessment;

- (b) the assessed value;
- (c) the assessment classification; or
- (d) any alleged error or omission in the assessment roll.

(2) An appellant shall file an appeal by delivering a Notice of Appeal containing the information set out in Schedule IV to the Assessment Review Committee at the address set out in the assessment notice by April 30 of the taxation year.

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

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

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

**33.(1)** The Assessment Review Committee shall:

- (a) hear all appeals from assessment notices;
- (b) investigate and advise the Council on assessments, assessment classifications and assessment rolls which the Committee deems necessary;
- (c) select a Chairperson who shall supervise and direct the work of the Committee;
- (d) give the appellants, the assessor and the tax administrator at least thirty (30) days written notice of the time and place for the hearing of appeals;
- (e) have custody of all records, documents, evidence and proceedings before the Assessment Review Committee;
- (f) have control of its proceedings in order to fairly and adequately determine any appeal; and
- (g) where an appeal relates to an interest in land of which a person other than the appellant is the holder, give that person at least ten (10) days written notice of the time, date and place of the hearing of the appeal, and the nature of the appeal.

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

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

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

(3) The Chairperson of the Assessment Review Committee shall:

(a) supervise and direct the work of the Committee; and

(b) preside at sittings of the Committee.

(4) The Chairperson, upon consideration of the Council recommendations, shall appoint a Secretary of the Assessment Review Committee.

(5) The Secretary of the Assessment Review Committee shall:

(a) have the custody and care of all records, regulations, documents and orders made by or pertaining to the Committee; and

(b) relating to his or her office follow the direction of the Chairperson of the Committee.

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

(2) The Assessment Review Committee shall give the Council thirty (30) days or less with the consent of the Council, written notice of, and an opportunity to be heard at any appeal proceedings which raise issues of law regarding anything done under this by-law.

**35.(1)** The Assessment Review Committee constitutes a quorum.

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

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

(4) The Chairperson shall establish procedures for the conduct of the proceedings of the Assessment Review Committee which shall not be inconsistent with this by-law.

**36.** No person shall sit as a member of the Assessment Review Committee hearing an appeal if that person:

(a) has a direct or indirect financial interest in any property assessment to which an appeal relates;

(b) is a member of the Council;

- (c) is an employee of the Band or the Council; or
- (d) has financial dealings with the Band or Council which might reasonably give rise to a conflict of interest and impair that person's ability to deal fairly and impartially with an appeal as required under the terms of this by-law.

**37.(1)** Subject to section 40(2), the sittings of the Assessment Review Committee shall:

- (a) commence no later than ninety (90) days after the final date for submission of the Notice of Appeal referred to in section 33; and
- (b) be completed within ninety (90) days of its commencement as set out in paragraph 1 (a).

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

(3) The Assessment Review Committee shall mail a Notice of Hearing to all parties to the appeal in the form provided in Schedule V.

**38.(1)** The Assessment Review Committee may request the attendance of witnesses and the production and inspection of documents.

(2) A party to any appeal proceedings before the Assessment Review Committee may request that a Notice be served by any member of the Committee, requesting the attendance of any person as a witness to give evidence at the hearing of the appeal.

(3) Where, pursuant to subsection (2), a party requests that a Notice be served by a member of the Committee:

- (a) the Chairperson of the Committee shall sign and issue the Notice and the party shall serve it on the witness at least two (2) days before the appeal; and
- (b) the Notice shall be in the form attached as Schedule VI.

(4) The party requesting the attendance of a witness shall pay a two dollar (\$2.00) witness fee plus reasonable travelling expenses to the witness to attend and give evidence before the Assessment Review Committee, on the time and date set out in the Notice.

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

(2) The Assessment Review Committee may hear an appeal whether the appellant is present or not.

(3) The Assessment Review Committee may, after hearing an appeal, postpone consideration thereof and the appellant shall, if required by the Committee, produce all relevant books, papers, documents and answer all proper questions and give all necessary information affecting the interest in land or the matter under consideration.

(4) The Assessment Review Committee may order that the costs of a proceeding before the Committee be paid by or apportioned between the persons affected by the appeal provided that such costs do not exceed ten per cent (10%) of the amount of the taxes payable concerning the interest in land which is the subject of the appeal, as finally determined by the Assessment Review Committee.

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

**40.**(1) Within thirty (30) days from the completion of hearing all appeals, except those adjourned under subsection 40(2), the Assessment Review Committee shall submit to the Council its decision on each appeal, including the vote of each member of the Committee, either in favour of or against allowing the appeal.

(2) Notwithstanding subsection 37(1), the Assessment Review Committee may, with the consent of all parties to an appeal and without prejudice to the rights of any party, adjourn the appeal from time to time beyond the time for completion of the appeals and shall advise the Council as provided in this section.

(3) Within fifteen (15) days from the receipt of the decision of the Assessment Review Committee, the Council shall instruct the head assessor to prepare a final assessment roll including any amendments resulting from the decisions in subsection (1).

(4) Not later than fourteen (14) days from the receipt of the instructions pursuant to subsection (3), the head assessor shall notify in writing each appellant and person affected by the appeal of the decision of the Assessment Review Committee.

(5) The notice given under subsection (4) shall state that the appellant has a further right of appeal to a court of competent jurisdiction.

(6) Where the head assessor is directed to amend an assessment roll under subsection (3), the assessor shall do so within fourteen (14) days, and shall return the assessment roll forthwith to the Chairperson of the Assessment Review Committee.

(7) The assessor shall date and initial amendments made to the assessment roll pursuant to subsection (3).



(8) Forthwith upon receiving an amended assessment roll under subsection (6), the Chairperson of the Assessment Review Committee shall:

- (a) verify that the roll has been amended according to the decisions of the Assessment Review Committee under subsections (3) and (6);
- (b) authenticate the assessment roll by affixing to it a sworn or affirmed statement in the form prescribed by the Council; and
- (c) forward the authenticated assessment roll to the taxation authority.

## PART XI

### TAX NOTICE

**41.(1)** Where the Council adopts an assessment roll, and after notices of assessment are mailed pursuant to section 23, the tax administrator shall mail, prior to June 1 of the taxation year, to every person whose name appears in the assessment roll, a tax notice in the form set out in Schedule VII, in respect of each interest in land for which that person is liable to taxation, and, in the case of an amended assessment roll that has been adopted, the tax administrator shall mail an amended tax notice to every person affected by the amendment.

(2) The tax notice referred to in subsection (1) shall contain the information set out in Schedule VII which includes the particulars of any arrears and interest, where payment is to be made, and the manner of payment.

**42.(1)** The tax administrator shall enter the date of mailing the tax notice on the assessment roll.

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

**43.** Where applicable, a tax notice shall state that taxes are payable in conjunction with periodic lease payments under Part XIII.

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

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

## PART XII

### DUE DATE AND INTEREST

**45.(1)** Subject to sections 46 and 47, taxes levied in a tax notice mailed under section 41 are due and payable as of July 2 of the year in which they are first levied

at the office of the taxation authority notwithstanding that an appeal under Part X may be pending.

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

(3) Where any person alleges that he or she is not liable to pay taxes imposed pursuant to this by-law, the person shall launch an appeal within thirty (30) days of the date of mailing of the tax notice referred to in Part XI.

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

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

**46.** Where taxes are due and payable in conjunction with payment of rent under Part XIII, the proportionate payment is due and payable on the date that the rent is due and payable.

**47.** Where an assessment roll is amended under this by-law, it shall, for the purposes of this Part, be deemed to be amended as of the date of adoption of the assessment roll under section 22.

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

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

### PART XIII

#### PERIODIC PAYMENTS

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

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

## PART XIV

### RECEIPTS AND CERTIFICATES

**52.** Except where Part XIII applies, on receipt of a payment of taxes, the tax administrator shall issue an official receipt to the taxpayer and shall enter the number of the receipt on the assessment roll opposite the interest in land for which the taxes are paid.

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

## PART XV

### APPLICATION OF REVENUES

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

(2) Moneys raised shall include:

- (a) taxes;
- (b) grants-in-lieu of taxes;
- (c) interest; and
- (d) amounts collected on account of costs.

(3) Subject to section 55, an expenditure made out of moneys raised under this by-law shall be made under authority of a separate by-law.

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

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

## PART XVI

### COLLECTION AND ENFORCEMENT

#### *Proof of Debt*

**56.** The taxation authority may charge the person named in an assessment roll with all reasonable costs incurred in the collection of taxes or other costs imposed by this by-law. Such costs shall be in accordance with Schedule VIII to this by-law.

**57.(1)** A person named in an assessment roll as having an interest in land is liable for all taxes imposed in respect of the interest in land during the year and all unpaid taxes imposed in previous years.

(2) Tax, or a portion thereof, due and payable under this by-law that has not been paid may be certified by the tax administrator, who shall attach a copy of that part of the assessment roll that refers to the taxes payable. Such certification shall be in the form provided in Schedule IX, and is *prima facie* proof of the debt.

*Special Lien and Priority of Claim*

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

(2) The special lien and encumbrance referred to in subsection (1) attaches to the interest in land being taxed, and without limiting the foregoing, attaches to the interest in land of a subsequent holder.

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

(4) The tax administrator may register a certificate issued under section 58(2) in either register on or after January 2 following the year in which the taxes are imposed.

(5) When registered pursuant to subsection (4), the special lien and encumbrance shall have priority over every subsequently registered claim, privilege, lien, charge, security interest, or encumbrance of every person.

(6) When all taxes levied against the interest in land have been paid, the tax administrator shall certify that the special lien and encumbrance against the interest in land has been discharged, and shall register such certification in either register. Such certification shall be sufficient proof of the payment of the taxes and the discharge of the special lien or encumbrance.

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

*Demand for Payment and Notice of Enforcement Proceedings*

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

(2) Within thirty (30) days of completion of the list pursuant to subsection 59(1), the tax administrator shall mail, in the form set out in Schedule X, a Demand for Payment and Notice of Enforcement Proceedings to every person named on

the list, and to every locatee, tenant, agent or person whose rights, proprietary or otherwise, may be affected by the enforcement proceedings.

(3) For the purposes of this section, the mailing of a Demand for Payment and Notice of Enforcement Proceedings is deemed to be delivery to the addressee.

(4) Upon the expiration of the thirty (30) day period provided in the Demand for Payment and Notice of Enforcement Proceedings delivered pursuant to section 59(2), the tax administrator shall request authorization from the Council to commence enforcement proceedings against the tax debtors. The Council may direct the tax administrator to commence enforcement proceedings.

(5) Prior to the authorization of any of the enforcement proceedings set out in sections 60, 62, 63, 64 and 65, the Council shall consult with any affected locatee.

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

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

(2) The Council may, from time to time, provide by band council resolution for the reduction of taxes due by taxpayers for a taxation year by an amount equal to or less than the amount to which the taxpayers would be entitled, in accordance with the home owner grant legislation that would apply if the taxpayer's interest in land was subject to taxation by a municipality.

*Distress: Seizure of Goods*

**61.(1)** With the authorization of the Council first obtained, the tax administrator may proceed by way of distress if the taxes or any portion thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 59 or the period specified by the Council pursuant to section 60(1) has expired.

(2) The tax administrator shall serve a Notice of Distress on the tax debtor and provide a copy of same to the locatee, where applicable, in the form set out in Schedule XI.

(3) If the taxes, or any portion thereof, remain outstanding following the time provided by the Notice of Distress, the tax administrator shall effect a seizure by distress of such goods and post a notice on the goods which are seized. The

seized goods shall then be in the possession of the Band, as represented by the tax administrator.

(4) So long as the taxes, or any portion thereof, remain outstanding, no goods seized pursuant to subsection (3) which are located on reserve shall be removed therefrom, and any such removal shall be considered a trespass. Without restricting the generality of the foregoing, no such goods shall be seized by a bailiff, sheriff, assignee, liquidator or trustee, or authorized trustee in bankruptcy, except under the authority of Council.

*Distress: Sale of Goods Seized by Distress*

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

(2) If the outstanding taxes have not been paid in full sixty (60) days after a seizure by distress pursuant to section 61(3), the goods seized will be deemed to have been abandoned by the tax debtor and may be sold by public auction, the proceeds of which will be used for payment of the outstanding taxes.

(3) A Notice of Sale of Goods Seized by Distress in the form of Schedule XII shall be published in at least one (1) newspaper of general local circulation for seven (7) days prior to the sale, and shall be posted on the tax debtor's premises located on reserve.

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

(5) Any surplus resulting from the sale conducted pursuant to subsection (4), after deducting all liabilities of the tax debtor, including all costs and charges arising from the sale, shall be paid to the tax debtor. In the event that the tax administrator is uncertain who is entitled to such surplus, the tax administrator shall pay such money into court by way of interpleader action.

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

*Sale of Improvements or Proprietary Interest*

**63.**(1) If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served

pursuant to section 59 or the period specified by the Council pursuant to subsection 60(1) has expired, the Council may authorize the tax administrator to proceed by way of sale of improvements or proprietary interest. The tax administrator shall serve the tax debtor and, where applicable, the locatee with a Notice of Sale of Improvements and Disposition of Interest in Land in the form of Schedule XIII.

(2) On June 30 following the year in which the taxes are imposed or, if enforcement proceedings are postponed under subsection 60(1), six (6) months from the end of the period specified by the Council, and upon the failure of the tax debtor to pay the outstanding taxes or to commence legal proceedings in a court of competent jurisdiction challenging the sale or disposition, the tax administrator shall sell the improvements or dispose of the interest of the tax debtor in the Reserve by public auction, or pursuant to subsection (3), by public tender.

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

(4) A Notice of Sale of Improvements and Disposition of Interest in Land in the form of Schedule XIII to this by-law shall be published in at least one (1) newspaper of general local circulation for seven (7) days prior to the sale, and shall be posted on the tax debtor's premises located on reserve.

(5) The sale of the improvements and disposition of interest in land shall be conducted at the time and place advertised pursuant to subsection (3), unless it is necessary to adjourn such disposition. If an adjournment is necessary, an additional notice shall be published in the manner provided by subsection (3).

(6) With prior approval of the Council, the tax administrator may at any sale and disposition conducted pursuant to subsection (2) or (4), set an upset price equal to the outstanding taxes and that upset price shall be the lowest price for which the improvements may be sold and the interest in land disposed.

(7) Where the tax administrator sets an upset price pursuant to subsection (6), and there is no bid at the sale and disposition conducted pursuant to subsection (2) or (4) that is equal to or greater than the upset price, the taxation authority shall be deemed to be the purchaser and shall acquire the interest in the land free and clear of all encumbrances or charges.

(8) At any time within six (6) months after the sale and disposition held pursuant to subsection (2) or (4), the tax debtor may redeem his or her interest in land by paying to the tax administrator the full amount of all taxes for which the interests were disposed, together with all taxes which have subsequently fallen due and the reasonable costs incurred by the taxing authority in disposing of the interest.

(9) If upon the expiration of the redemption period provided by subsection (8), any portion of the taxes remains outstanding, the disposition of the interest shall be considered final and with Ministerial consent, the purchaser shall obtain title to the interest in land. The tax administrator shall certify the transfer in the form provided in Schedule XIV and shall register it in one or both registries and shall serve it on the tax debtor.

(10) Upon the filing of the certificate provided by subsection (9), the purchaser shall be substituted for the tax debtor as the holder of the interest in land, and in addition to any other obligations, shall be liable for all future taxes assessed against that interest.

(11) Upon the filing of the certificate provided by subsection (9), any surplus resulting from the sale and disposition conducted pursuant to subsection (2) or (4), after deducting all outstanding taxes of the tax debtor, including reasonable costs and charges arising from the sale and disposition, shall be returned to the tax debtor. In the event that the tax administrator is uncertain who is entitled to such surplus, the tax administrator shall pay such money into court by way of interpleader action.

(12) Upon the filing of the certificate provided by subsection (9), any remaining debt of the tax debtor with respect to that interest in land, including all reasonable costs and charges arising from the sale and disposition, shall be extinguished.

(13) If, pursuant to subsections (7) and (9), the Band has become the owner of the interest in land, the tax administrator may sell such interest within ninety (90) days for not less than the upset price set pursuant to subsection (6).

*Cancellation of Interest in Land Held by Taxpayer*

**64.(1)** If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 59 or the period specified by the Council pursuant to subsection 60(1) has expired, the Council may authorize the tax administrator to proceed by way of cancellation of the interest. The tax administrator shall serve a Notice of Cancellation of the tax debtor's interest in land in the form of Schedule XV.

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

(3) Where taxes are not paid before June 30 of the year following the taxation year in which they were imposed or within six (6) months after the specified period if enforcement proceedings are postponed under subsection 60(1), the Council may direct the tax administrator to cancel the lease, licence or permit to occupy the interest in land, or shall request the Minister to cancel the interest in the event the Minister has granted the interest. The tax administrator shall certify the cancellation



in the form provided in Schedule XVI to this by-law and shall register it in the registers.

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

### *Forfeiture of Property*

**65.**(1) Notwithstanding any other action for the recovery of taxes set out in this by-law, if any taxes remain unpaid twenty-four (24) months after the mailing of the Demand for Payment and Notice of Enforcement served pursuant to section 59, the tax debtor's interest in land in respect of which the taxes remain unpaid shall, subject to subsections (2), (3), (4) and (5), be absolutely forfeited.

(2) The tax debtor's interest in land shall be forfeited under subsection (1) forty (40) days after the tax administrator serves a Notice of Forfeiture pursuant to subsection (4) in the form set out in Schedule XVII on the tax debtor and on anyone else who may be in lawful possession of the interest in land.

(3) Prior to serving the Notice of Forfeiture pursuant to subsection (4), the tax administrator shall obtain authorization from the Council by band council resolution to proceed by forfeiture.

(4) The Notice of Forfeiture shall state:

- (a) that the interest in land held by the tax debtor is subject to forfeiture under this section;
- (b) the amount of all taxes, costs and fees due and payable on the date of the notice;
- (c) the date on which the interest in land held by the tax debtor will forfeit;
- (d) that the tax debtor has the right to prevent forfeiture by payment under this section; and
- (e) that upon forfeiture under this section, the interest held by the tax debtor in the reserve will be forfeited clear of all charges except those third party interests which otherwise attach to the interest in land.

(5) The Notice of Forfeiture shall be mailed or delivered to the tax debtor's last known address or to the address of the person specified in the records of the Taxation Authority.

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

- (a) includes all taxes then due and payable;

(b) includes the reasonable costs incurred by the Taxation Authority in the forfeiture proceedings; and

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

(7) With the consent of the Minister, the tax administrator shall certify, in the form set out in Schedule XVIII to this by-law, that the interest in land held by the tax debtor has been forfeited and the Registrar shall record the document cancelling the tax debtor's interest in the registers.

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

#### *Absconding Taxpayer*

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

#### *Discontinuance of Services*

**67.** If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 59 or the period specified by the Council pursuant to subsection 60(1) has expired, the Council may authorize that any services provided by the Band or pursuant to any contract with the Band, to the tax debtor or to the interest in land assessed pursuant to this by-law be discontinued. A Notice of Discontinuance of Services in the form of Schedule XIX shall be delivered to the tax debtor and to the locatee, where appropriate, thirty (30) days prior to such discontinuance, and shall include the date, time and place within that thirty (30) days when the tax debtor or the locatee may appear before the Council to show cause as to why the services should not be discontinued and the Council shall determine whether or not it will discontinue such services.

### PART XVII

#### SERVICE AND LOCAL IMPROVEMENT CHARGES

**68.(1)** The Council may by by-law impose service and local improvement charges applicable to a part of the reserve (hereinafter in this part called the "area") to raise money for the following purposes:

(a) the construction or installation of a highway, lane, sidewalk, boulevard, sanitary or storm sewer, irrigation work, street lights, water supply system,

parking facility, gas supply system, drain or other works that benefit property in the area;

- (b) the maintenance, operation, repair or construction of works;
- (c) the cutting of grass or weeds or the trimming of trees or shrubbery on any highway, lane or other public place;
- (d) the suppression of dust on any highway, lane or other public place;
- (e) the collection and disposal of garbage;
- (f) the collection and disposal of night soil or the contents of sewage holding tanks; and
- (g) notwithstanding subsections 1(a) to (f) inclusive, such other projects for the maintenance, improvement or repair of properties within the area as the Council may determine to be necessary or beneficial.

(2) In this Part, “charge” means a local improvement charge and a service charge.

(3) A charge shall be based on the actual or estimated annual cost of the local improvement or service and shall be levied at:

- (a) a uniform rate, or
- (b) rates for each class of property based on:
  - (i) the number of linear feet along the fronting or abutting lands;
  - (ii) the area determined by the fronting or abutting lands;
  - (iii) the number of dwelling-units or commercial or industrial occupancies on the lands served; or
  - (iv) the estimated or actual use or consumption of the service by occupants of the lands served.

(4) The costs levied shall include engineering and advertising expenses, interest and carrying costs, sinking-fund or amortization costs, banking and legal fees, administration costs and any other expenses incidental to initiating and carrying out the work.

**69.(1)** Before imposing a charge, the Council shall give at least thirty (30) days notice by:

- (a) publishing the notice prior to the meeting referred to in section 70 in a newspaper of general circulation on the reserve, if any;
- (b) posting the notice in the administration office and in prominent locations on the reserve; and

(c) sending the notice by registered mail, in the form set out in Schedule XX, to affected holders or occupiers who are not resident on the reserve and providing any locatee with a copy of the notice.

(2) It shall be sufficient notice under paragraph (1)(c) if the address in the current assessment roll is used.

(3) The notice shall state:

(a) the intention of the Council to have the work performed and to levy the charge;

(b) the area in respect of which the charge is to be levied;

(c) the rate at which the charge will be levied; and

(d) that the Council shall hold a public meeting to consider written and oral representations.

**70.(1)** On the date and at the time and place set out in the notice referred to in section 69, the Council shall sit and receive and hear representations.

(2) The Council shall not proceed with the charge until after it holds public meetings to consider representations.

(3) Where the Council imposes a charge, it need not give notice in each succeeding year, unless it proposes to amend the by-law that imposes the charge.

(4) A uniform increase, not exceeding ten per cent (10%), in the rate of a charge because of an increase in actual or estimated cost shall be deemed not to be an amendment to the by-law that imposes the charge.

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

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

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

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

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

## PART XVIII

### GENERAL AND MISCELLANEOUS

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

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

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

**75.** Where a provision in this by-law is expressed in the present tense, the provision applies to the circumstances as they arise.

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

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

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

**79.** 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 objects.

**80.** Headings form no part of the enactment, but shall be construed as being inserted for convenience or reference only.

**81.** This by-law shall come into force and effect on approval by the Minister.

THIS BY-LAW IS HEREBY ENACTED by the Council at a duly convened meeting held at Ladysmith, British Columbia on the 8th day of February , 2005 .

[Terry Sampson]  
Chief

[Edward Seymour, Sr.]  
Councillor

[Sylvia Harris]  
Councillor

[Kevin Frenchy]  
Councillor

[Gertrude Seymour]  
Councillor

SCHEDULE I

(section 13)

REQUEST FOR INFORMATION

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

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

RE: \_\_\_\_\_  
(description of interest in land)

PURSUANT to section 13 of the *Chemainus Property Assessment and Taxation By-law*, and pursuant to the authority vested in me by band council resolution made the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, I hereby request that you furnish to me, in writing, information concerning the following matters:

- 1.
- 2.
- 3.

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

Yours truly,

\_\_\_\_\_  
Assessor

## SCHEDULE II

(section 16)

## CLASSES OF PROPERTY

*Class 1 - Residential*

1. Class 1 property shall include only

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

*Class 2 - Utilities*

2. Class 2 property shall include only land or improvements, or both, used or held for the purposes of, or for purposes ancillary to, the business of

- (a) transportation by railway;
- (b) transportation, transmission or distribution by pipeline;
- (c) communication by telegraph or telephone, including transmission of messages by means of electric currents or signals for compensation;
- (d) generation, transmission and distribution of electricity; or
- (e) receiving, transmission and distribution of closed circuit television;

but does not include that part of land or improvements, or both



- (f) included in Classes 1, 4 or 8;
- (g) used as an office, retail sales outlet, administration building or purpose ancillary thereto; or
- (h) used for a purpose other than a purpose defined in paragraphs (a) to (e) of this class.

*Class 3 - Unmanaged forest land*

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

*Class 4 - Major industry*

4. Class 4 property shall include only
- (a) land used in conjunction with the operation of industrial improvements; and
  - (b) industrial improvements.

*Class 5 - Light industry*

5. Class 5 property shall include only land or improvements, or both, used or held for the purpose of extracting, processing, manufacturing or transporting of products, and for the storage of these products as an ancillary to or in conjunction with such extraction, processing, manufacture or transportation, but does not include those lands or improvements, or both

- (a) included in Class 2 or 4;
- (b) used principally as an outlet for the sale of a finished product to a purchaser for purposes of his own consumption or use and not for resale in either the form in which it was purchased or any other form; and
- (c) used for processing, manufacturing or storage of food or non-alcoholic beverages.

*Class 6 - Business and other*

6. Class 6 property shall include all land and improvements not included in Classes 1 to 5 and 7 to 9.

*Class 7 - Managed forest land*

7. Class 7 property shall include only land meeting the definition of forest land which is classified as managed forest land.

*Class 8 - Recreational property/non-profit organization*

- 8.(1) Class 8 property shall include only

- (a) land, but not improvements on that land, used solely as an outdoor recreational facility for the following activities or uses:
  - (i) golf,
  - (ii) skiing,
  - (iii) tennis,
  - (iv) ball games of any kind,
  - (v) lawn bowling,
  - (vi) public swimming,
  - (vii) motorcar racing,
  - (viii) trap shooting,
  - (ix) archery,
  - (x) ice skating,
  - (xi) water slides,
  - (xii) museums,
  - (xiii) amusement parks,
  - (xiv) horse racing,
  - (xv) rifle shooting,
  - (xvi) pistol shooting,
  - (xvii) horseback riding,
  - (xviii) roller skating,
  - (xix) marinas,
  - (xx) parks and gardens open to the public;
- (b) that part of any land and improvements used or set aside for use as a place of public worship or as a meeting hall for a non-profit fraternal organization of persons of either or both sexes, together with the facilities necessarily incidental to that use, for at least one hundred and fifty (150) days in the year ending on June 30, of the calendar year preceding the calendar year for which the assessment roll is being prepared, not counting any day in which the land and improvements so used or set aside are also used for
  - (i) any purpose by an organization that is neither a religious organization nor a non-profit fraternal organization,
  - (ii) entertainment where there is an admission charge, or
  - (iii) the sale or consumption, or both, of alcoholic beverages.

SCHEDULE III  
(section 24, Part IX)  
NOTICE OF ASSESSMENT

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

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

RE: \_\_\_\_\_  
(description of interest in land)

TAKE NOTICE that the assessment roll has been adopted by band council resolution dated the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ and that in respect of the above-noted interest in land the following person(s) is/are liable to pay any taxes levied pursuant to the *Chemainus Property Assessment and Taxation By-law*:

Name(s):

Address(es):

The assessed value of the \_\_\_\_\_ land:  
(classification)

The assessed value of the \_\_\_\_\_ improvements:  
(classification)

The assessed value of exempt land:

The assessed value of exempt improvements:

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

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

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

\_\_\_\_\_  
DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

## SCHEDULE IV

(section 32)

## APPEAL TO ASSESSMENT REVIEW COMMITTEE

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

(description of the business and location)

on the following grounds:

- 1.
- 2.
- 3.
- 4.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Printed name of Appellant

\_\_\_\_\_  
Appellant's signature

\_\_\_\_\_  
Address to which all notices to appellant are to be sent

TO: Assessment Review Committee

c/o \_\_\_\_\_  
(office of the assessor)

SCHEDULE V  
(subsection 37(3))  
NOTICE OF HEARING

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

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

RE: \_\_\_\_\_  
(description of interest in land)

TAKE NOTICE that the Assessment Review Committee will hear an appeal from assessment requested in Schedule IV dated the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ relating to the above-noted interest in land at \_\_\_\_\_ (a.m./p.m.) on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ .

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ .

\_\_\_\_\_  
Chairperson  
Assessment Review Committee

## SCHEDULE VI

(section 38)

## REQUEST FOR ATTENDANCE

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

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

WHEREAS an appeal has been filed with respect to the assessment of \_\_\_\_\_  
\_\_\_\_\_ (description of interest in land), and you may have  
information to assist the Assessment Review Committee.

THIS IS TO REQUEST your attendance before the Assessment Review Committee  
at \_\_\_\_\_ (location) on the \_\_\_\_\_ day of \_\_\_\_\_ ,  
20\_\_\_\_ at \_\_\_\_\_ (a.m./p.m.) to give evidence concerning the said assessment,  
bringing with you any documents in your possession that may relate to the said  
assessment.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_ , 20\_\_\_\_ .

\_\_\_\_\_  
Chairperson  
Assessment Review Committee

SCHEDULE VII

(section 41)

TAX NOTICE

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

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

RE: \_\_\_\_\_  
(description of interest in land)

PURSUANT to the provisions of the *Chemainus Property Assessment and Taxation By-law*, taxes in the amount of \$\_\_\_\_\_ are hereby levied with respect to the above-noted interest in land, and take notice that said taxes are due and payable forthwith, by cheque payable to the Chemainus First Nation.

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

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

Assessed value \$ \_\_\_\_\_

Taxes (current year) \$ \_\_\_\_\_

Arrears \$ \_\_\_\_\_

Interest \$ \_\_\_\_\_

Total Payable \$ \_\_\_\_\_

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

## SCHEDULE VIII

(section 56)

COSTS PAYABLE BY A TAXPAYER ARISING FROM  
ENFORCEMENT PROCEEDINGS

1. For preparation of and serving any and all notices required by Part XVI on the Taxpayer, Tax Debtor or any other person, newspaper or on any property, etc.: \$35.00 per notice
2. For attending, investigating, taking inventory, cataloguing, or seizing property, and preparing and conducting a Sale by Distress, for each person involved: \$40.00 per hour
3. For drafting, filing and executing a lien or encumbrance: \$150.00
4. For sale of improvements or disposition of interests in Reserve land, including attending, investigating, taking inventory, cataloguing, preparing and executing a Sale of Improvements and Disposition of Interest on Reserve, for each person involved: \$40.00 per hour
5. For issuing and registering any and all certificates required by Part XVI: \$10.00 per certificate
6. For disbursements, including without limiting, photocopying (\$.30 per page), advertising, storage fees, etc.: as and when arising



SCHEDULE IX  
(subsection 57(2))

CERTIFICATION OF DEBT OWING BY THE TAXPAYER

PURSUANT to the *Chemainus Property Assessment and Taxation By-law*, I,  
\_\_\_\_\_, Tax Administrator of the Chemainus First Nation,  
certify that \$\_\_\_\_\_ is the amount of the outstanding taxes which is due and  
owing by \_\_\_\_\_ (Taxpayer) with respect to \_\_\_\_\_  
\_\_\_\_\_ (description of interest in land).

Attached hereto is a copy of that part of the assessment roll of the Chemainus First  
Nation that refers to the property taxes which are due and payable by \_\_\_\_\_  
\_\_\_\_\_ (Taxpayer) with respect to \_\_\_\_\_  
\_\_\_\_\_ (description of interest in land).

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

## SCHEDULE X

(section 59)

DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT  
PROCEEDINGS

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

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

RE: \_\_\_\_\_

(description of interest in land)

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

Taxes: \$ \_\_\_\_\_

Interest: \$ \_\_\_\_\_

Other costs: \$ \_\_\_\_\_

Total outstanding tax debt: \$ \_\_\_\_\_

TAKE NOTICE that the failure to pay in full the above-mentioned tax debt within thirty (30) days from the date of this Demand may result in procedures being taken by the Taxation Authority for the enforcement and collection of such debt. Additional costs may accrue to this debt.

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

(NOTE: An option for the Band is to list all of the steps which the By-law provides for the collection of outstanding tax debts.)

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XI  
(sections 61 and 62)  
NOTICE OF DISTRESS

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

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

RE: \_\_\_\_\_  
(description of interest in land)

TAKE NOTICE that failure to pay the outstanding tax debt due and owing of \$\_\_\_\_\_ with respect to the above-noted property on or before the expiration of seven (7) days after the date of this Notice will result in the Tax Administrator, pursuant to subsection 61(3) of the *Chemainus Property Assessment and Taxation By-law*, seizing by distress the property described as follows:

(a general description of the property which has been assessed)

AND FURTHER TAKE NOTICE that failure to pay the outstanding tax debt upon the expiration of the seven (7) days set out above, will result in a copy of this Notice being posted at the locations on Reserve where the property is located and will result in the seizure of such property, which will be held in the possession of the Tax Administrator, at your cost, such cost being added to the amount of the taxes outstanding, until the tax debt is paid.

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

AND FURTHER TAKE NOTICE that upon the expiration of sixty (60) days after the property has been seized and the failure to pay the outstanding tax debt or to commence court proceedings as set out above, you will be deemed to have abandoned the property seized and the Tax Administrator may authorize that the property will be sold by public auction. A copy of the Notice of Sale of Goods Seized by Distress will be posted on your property located on Reserve, and will be published for at least seven (7) days in the \_\_\_\_\_ newspaper, (one or more newspapers of general local circulation) before the date of sale.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

## SCHEDULE XII

(section 62)

## NOTICE OF SALE OF GOODS SEIZED BY DISTRESS

TAKE NOTICE that a sale by public auction for outstanding taxes owed to the \_\_\_\_\_ (Taxation Authority) will occur on \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_ o'clock at \_\_\_\_\_ (location) on the Chemainus First Nation.

At the above-noted sale, the following goods, seized by distress pursuant to sections 61 and 62 of the *Chemainus Property Assessment and Taxation By-law*, will be sold with the proceeds of such sale being used to pay the outstanding tax debt:

(general description of the goods)

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XIII  
(subsections 63(1) and 63(4))

NOTICE OF SALE OF IMPROVEMENTS AND DISPOSITION OF  
INTEREST IN LAND

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

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

RE: \_\_\_\_\_

(description of improvements)

\_\_\_\_\_  
(description of interest in land)

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

AND TAKE NOTICE that on or before the expiration of six (6) months after the above-noted sale and disposition, you may redeem your improvements and interest in land by paying to the Tax Administrator the full amount of all taxes for which the improvements were sold and the interest disposed, together with all taxes which have subsequently fallen due, including without restricting, the cost of the above-noted sale and disposition. If upon the expiration of those six (6) months any amount of the taxes remain outstanding, the sale of the improvements and disposition of the interest will be declared final, and the purchaser shall obtain both your title in the improvements sold and your interest in land.

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

## SCHEDULE XIV

(section 63)

CERTIFICATION OF SALE AND DISPOSITION OF INTEREST ON  
RESERVE

RE:

---

(description of interest in land)

---

(description of improvements)

I, \_\_\_\_\_, Tax Administrator of the Chemainus First Nation, hereby certify that resulting from the failure of \_\_\_\_\_ to pay the outstanding tax debt on the above-noted interest on Reserve, that interest has been disposed of by public auction (or tender) and the above-noted improvements have been sold by public auction (or tender) pursuant to section 63 of the *Chemainus Property Assessment and Taxation By-law*. The following person shall, pursuant to subsection 63(10) of that By-law, be substituted for the Tax Debtor as the holder of the above-noted interest in land:

(name and address of purchaser at sale)

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

---

Tax Administrator

SCHEDULE XV

(subsection 64(1))

NOTICE OF CANCELLATION OF INTEREST IN LAND

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

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

RE: \_\_\_\_\_  
(description of interest in land)

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

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

## SCHEDULE XVI

(section 64(3))

## CERTIFICATION OF CANCELLATION OF INTEREST IN LAND

RE: \_\_\_\_\_

\_\_\_\_\_  
(description of interest in land)

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Tax Administrator



SCHEDULE XVII  
(subsection 65(2))  
NOTICE OF FORFEITURE

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

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

RE: \_\_\_\_\_  
(description of interest in land)

TAKE NOTICE that taxes imposed by the *Chemainus Property Assessment and Taxation By-law* for the above-noted interest in the years \_\_\_\_\_ have been outstanding for two (2) years and pursuant to section \_\_\_\_\_, the above-noted interest on the Reserve is now subject to forfeiture.

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

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

AND FURTHER TAKE NOTICE that unless the above-noted outstanding taxes are paid in full on or before the fortieth day after the date of this Notice, the interest you hold in this property will be absolutely and unconditionally forfeited to the Chemainus First Nation. Upon such forfeiture, your interest in land will vest in the Band clear of all charges except those rights of way, easements or other such third party interests which attach to that Reserve land.

AND FURTHER TAKE NOTICE that where any taxes remain unpaid on December 1 of the second year after the calendar year in which they were imposed, the payment of those taxes does not prevent forfeiture unless the payment

- (i) includes all taxes then due and payable; and
- (ii) is made before forfeiture.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XVIII  
(subsection 65(7))  
CERTIFICATION OF FORFEITURE

RE: \_\_\_\_\_

\_\_\_\_\_

(description of interest in land)

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

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XIX

(section 67)

NOTICE OF DISCONTINUANCE OF SERVICES

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

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

RE: \_\_\_\_\_

(description of interest in land)

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

(list services to be discontinued)

AND FURTHER TAKE NOTICE that you may attend a meeting of the Band Council scheduled for \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_ o'clock, (within the 30 days set out above) at \_\_\_\_\_ (location), (within the 30 days set out above) and show cause as to why the services should not be discontinued.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Tax Administrator

SCHEDULE XX  
(paragraph 69(1)(c))  
NOTICE OF HEARING

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

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

RE: \_\_\_\_\_

(specify proposed service or local improvement charge)

TAKE NOTICE that Council shall hold a public meeting at \_\_\_\_\_  
\_\_\_\_\_ (location) on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, at \_\_\_\_\_  
o'clock, to consider representations from affected ratepayers with respect to the  
above-noted proposed service/local improvement charge.

AND TAKE NOTICE that you may also submit to Council any written submissions  
which will be considered at the said meeting.

DATED AT \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

Chief and Council

**COWICHAN INDIAN BAND**  
**A BY-LAW TO FIX TAX RATE FOR THE YEAR 2005**

[Effective May 31, 2005]

**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 2005.

**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 2005*.

**TAX RATES**

2. The following rates are hereby imposed and levied for the Calendar Year 2005 on the assessed value of land and improvements by property class.

Property Class		Tax Rate Percentage
(a) Utilities	(2)	<u>4.00%</u> per thousand
Light Industry	(5)	<u>2.42%</u> per thousand
Business and Others	(6)	<u>2.42%</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 [30th] day of [March], 2005.

A quorum of Council consists of five (5) Band Councillors.

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

<hr/>	
Chief	
<hr/>	<hr/>
[Dora Wilson]	[Norbert Sylvester]
Councillor	Councillor
<hr/>	<hr/>
[E. W. Modest]	[Diane Daniels]
Councillor	Councillor
<hr/>	<hr/>
[Cindy Paige]	[Philomena Alphonse]
Councillor	Councillor

**KAMLOOPS INDIAN BAND**  
**2005 BUDGET BY-LAW**  
**BY-LAW NO. 2005-01**

[Effective June 8, 2005]

**WHEREAS:**

The Kamloops Indian Band passed the *Taxation Expenditure By-law*, duly approved by the Minister of Indian and Northern Affairs Canada, pursuant to Section 83 of the *Indian Act*.

**AND WHEREAS:**

The Kamloops Indian Band has passed the *Taxation Amendment By-law*, the *Property Rates, Classification and Miscellaneous Amendment By-law*, and various other by-laws related to the assessment and taxation within the reserves, pursuant to Section 83 of the *Indian Act*.

**AND WHEREAS:**

The *Taxation Expenditure By-law* provides for the Band Council to adopt an annual budget, including the projected revenues and expenditures for the provision of local government services to the assessment area.

**NOW THEREFORE BE IT HEREBY RESOLVED:**

That the Chief and Council of the Kamloops Indian Band adopts the budget attached as the budget for the fiscal year 2005 and 2006 pursuant to Section 83 of the *Indian Act* as follows:

Region 1	Sun Rivers Lands	Schedule "A"
Region 2	Shuswap Landing Lands	Schedule "B"
Region 3	Charlie Wah Lands	Schedule "C"
Region 4	General KIB, G&M, Silver Sage, and Paul Lake Lands	Schedule "D"

HEREBY AUTHORIZED ON BEHALF of the Kamloops Indian Band at Kamloops Indian Reserve #1 on the [26th] day of [April] , 2005.

\_\_\_\_\_  
Chief

\_\_\_\_\_  
[George Casimir]

Councillor

\_\_\_\_\_  
[Vicki W. Manuel]

Councillor

---

[Evelyn Camille]

Councillor

---

[Connie Leonard]

Councillor

---

[Harry Paul Jr.]

Councillor

---

[Fred Seymour]

Councillor

---

[Richard Jules]

Councillor

Being the majority of those members of the Council of the Kamloops Indian Band present. There are ten (10) Council members and a quorum of Council is five (5) members.

Number of members of the Council present at the meeting:   [7]   .



## SCHEDULE "A"

Region 1

Sun Rivers Lands

REVENUE	\$766,463.00
EXPENSES	
General Government Services	395,609.00
Protective Services	93,940.00
Environmental Health Services	10,700.00
Fiscal Services	46,815.00
Other Expenditures (Service Agrmt)	213,627.00
Taxes for Other Governments	5,772.00
PROPERTY TAX BUDGET TOTAL	\$766,463.00
SURPLUS/(DEFICIT)	\$ 0.00

**SCHEDULE “B”****Region 2****Shuswap Landing Lands**

There is no budget for this region applied due to the revocation of designation and relinquishment of leases.

## SCHEDULE "C"

Region 3

Charlie Wah Lands

REVENUE	\$36,555.00
EXPENSES	
General Government Services	22,080.00
Protective Services	1,866.00
Fiscal Services	190.00
Other Expenditures (Service Agrmt)	11,899.00
Taxes for Other Governments	520.00
PROPERTY TAX BUDGET TOTAL	\$36,555.00
SURPLUS/(DEFICIT)	\$ 0.00

## SCHEDULE "D"

Region 4

KIB General Lands

REVENUE	\$1,692,786.00
EXPENSES	
General Government Services	1,180,039.00
Protective Services	109,804.00
Transportation Services	275,521.00
Recreational and Cultural Services	20,500.00
Community Development Services	49,500.00
Environmental Health Services	3,000.00
Fiscal Services	33,267.00
Other Expenditures	2,800.00
Taxes for Other Governments	18,355.00
PROPERTY TAX BUDGET TOTAL	\$1,692,786.00
SURPLUS/(DEFICIT)	\$ 0.00

## SCHEDULE "D"

Region 4

G&amp;M Lands

REVENUE	\$71,796.00
EXPENSES	
General Government Services	21,358.00
Protective Services	18,924.00
Fiscal Services	13,634.00
Other Expenditures (Service Agrmt)	17,044.00
Taxes for Other Governments	836.00
PROPERTY TAX BUDGET TOTAL	\$71,796.00
SURPLUS/(DEFICIT)	\$ 0.00

## SCHEDULE "D"

Region 4

Silver Sage Lands

REVENUE	28,258.00
EXPENSES	
General Government Services	12,358.00
Protective Services	3,913.00
Fiscal Services	4,928.00
Other Expenditures (Service Agrmt)	6,814.00
Taxes for Other Governments	245.00
PROPERTY TAX BUDGET TOTAL	\$28,258.00
SURPLUS/(DEFICIT)	\$ 0.00

## SCHEDULE "D"

Region 4

Paul Lake Lands

REVENUE	109,462.00
EXPENSES	
General Government Services	55,291.00
Fiscal Services	29,102.00
Other Expenditures (Service Agrmt)	23,557.00
Taxes for Other Governments	1,512.00
PROPERTY TAX BUDGET TOTAL	\$109,462.00
SURPLUS/(DEFICIT)	\$ 0.00

**KAMLOOPS INDIAN BAND**  
**2005 PROPERTY RATES BY-LAW**  
**BY-LAW NO. 2005-02**

[Effective June 8, 2005]

**WHEREAS:**

In 1990, the *Kamloops Indian Band Assessment By-law* was passed pursuant to Section 83 of the *Indian Act*.

**AND WHEREAS:**

The Kamloops Indian Band has passed the *Taxation Amendment By-law*, the *Property Rates, Classification and Miscellaneous Amendment By-law*, and various other by-laws related to the assessment and taxation within the reserves, pursuant to Section 83 of the *Indian Act*.

**NOW THEREFORE BE IT HEREBY RESOLVED:**

That the Chief and Council of the Kamloops Indian Band enacts the following By-law pursuant to the *Indian Act*, and in particular Section 83(1), (a), (a.1), and (g) of the *Indian Act*.

**1. SHORT TITLE**

This By-law may be cited as the *2005 Property Rates By-law*.

**2.** Pursuant to Section 7 of the *Kamloops Indian Band Property Taxation By-law*, the tax rates for each class of property shall be in accordance with the attachments to and forms part of the By-law.

Region 1	Sun Rivers Lands	Schedule “A”
Region 2	Shuswap Landing Lands	Schedule “B”
Region 3	Charlie Wah Lands	Schedule “C”
Region 4	General KIB, G&M, Silver Sage and Paul Lake Lands	Schedule “D”

HEREBY AUTHORIZED ON BEHALF of the Kamloops Indian Band at Kamloops Indian Reserve #1 on the 26th day of April, 2005.

\_\_\_\_\_  
Chief

\_\_\_\_\_  
[George Casimir]  
Councillor

\_\_\_\_\_  
[Richard Jules]  
Councillor



[Evelyn Camille]

Councillor

[Vicki W. Manuel]

Councillor

[Harry Paul Jr.]

Councillor

[Connie Leonard]

Councillor

[Fred Seymour]

Councillor

Being the majority of those members of the Council of the Kamloops Indian Band present. There are ten (10) Council members and a quorum of Council is five (5) members.

Number of members of the Council present at the meeting: [7] .

## SCHEDULE "A"

## Region 1

## Sun Rivers Lands

Classes of Prescribed Property		Rates of tax applied against each \$1,000 of Net Taxable Value of Property
Class 1	Residential	14.573
Class 1.1	Residential Undeveloped	14.573
Class 2	Utilities	N/A
Class 3	Unmanaged forest land	N/A
Class 4	Major industry	N/A
Class 5	Light industry	N/A
Class 6	Business and other	31.999872
Class 7	Managed forest land	N/A
Class 8	Recreational property/ non-profit organization	14.897
Class 9	Farm	N/A

SCHEDULE “B”

Region 2  
Shuswap Landing Lands

Classes of Prescribed Property	Rates of tax applied against each \$1,000 of Net Taxable Value of Property
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There are no rates for this region applied due to the revocation of designation and  
relinquishment of leases.

## SCHEDULE “C”

## Region 3

## Charlie Wah Lands

Classes of Prescribed Property	Rates of tax applied against each \$1,000 of Net Taxable Value of Property
Class 1 Residential	N/A
Class 2 Utilities	26.902
Class 3 Unmanaged forest land	N/A
Class 4 Major industry	N/A
Class 5 Light industry	N/A
Class 6 Business and other	18.972
Class 7 Managed forest land	N/A
Class 8 Recreational property/ non-profit organization	N/A
Class 9 Farm	N/A

SCHEDULE “D”

Region 4

General KIB Lands

Classes of Prescribed Property	Rates of tax applied against each \$1,000 of Net Taxable Value of Property
Class 1 Residential	8.129
Class 2 Utilities	27.694
Class 3 Unmanaged forest land	N/A
Class 4 Major industry	N/A
Class 5 Light industry	21.176
Class 6 Business and other	19.534
Class 7 Managed forest land	N/A
Class 8 Recreational property/ non-profit organization	9.506
Class 9 Farm	N/A

## SCHEDULE "D"

## Region 4

## Paul Lake Lands

Classes of Prescribed Property	Rates of tax applied against each \$1,000 of Net Taxable Value of Property
Class 1 Residential	7.62
Class 2 Utilities	N/A
Class 3 Unmanaged forest land	N/A
Class 4 Major industry	N/A
Class 5 Light industry	N/A
Class 6 Business and other	N/A
Class 7 Managed forest land	N/A
Class 8 Recreational property/ non-profit organization	N/A
Class 9 Farm	N/A

SCHEDULE “D”

Region 4

G&M Lands

Classes of Prescribed Property		Rates of tax applied against each \$1,000 of Net Taxable Value of Property
Class 1	Residential	7.767
Class 1.1	Residential Undeveloped	N/A
Class 2	Utilities	N/A
Class 3	Unmanaged forest land	N/A
Class 4	Major industry	N/A
Class 5	Light industry	N/A
Class 6	Business and other	N/A
Class 7	Managed forest land	N/A
Class 8	Recreational property/ non-profit organization	N/A
Class 9	Farm	N/A

## SCHEDULE "D"

## Region 4

## Silver Sage Lands

Classes of Prescribed Property		Rates of tax applied against each \$1,000 of Net Taxable Value of Property
Class 1	Residential	7.769
Class 1.1	Residential Undeveloped	N/A
Class 2	Utilities	N/A
Class 3	Unmanaged forest land	N/A
Class 4	Major industry	N/A
Class 5	Light industry	N/A
Class 6	Business and other	N/A
Class 7	Managed forest land	N/A
Class 8	Recreational property/ non-profit organization	N/A
Class 9	Farm	N/A



**KWAW KWAW APILT FIRST NATION  
RATES BY-LAW NO. 2005**

[Effective May 31, 2005]

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 8, 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. 2005*.

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. 2005*.

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 22nd day of April, 2005.

\_\_\_\_\_  
[Betty Henry]

Chief

\_\_\_\_\_  
[Gilbert Joe]

Councillor

\_\_\_\_\_  
[Donald Charlie]

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 2005 taxation year for the following classes of property:

COLUMN 1	COLUMN 2
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> .	Rate of Tax applied against each \$1000.00 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> .
PROPERTY CLASS	RATE
Class 1 - Residential	9.704
Class 2 - Utilities	61.767
Class 3 - Light Industry	23.433

# SHUSWAP INDIAN BAND

## 2005 RATES BY-LAW

[Effective May 31, 2005]

THAT 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 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 Shuswap Indian Band enacted the *Shuswap Indian Band Taxation and Assessment By-law* on March 9, 1992;

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

1. This by-law may be cited for all purposes as the *Shuswap Indian Band 2005 Rates By-law*.

2. Pursuant to section 24 of the *Shuswap 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 *2005 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Shuswap Indian Band at a duly convened meeting held on the [27th] day of April, 2005.

A quorum for this Band consists of [2] .

[Paul Sam]

Chief Paul Sam

[Rosalita Pascal]

Councillor Rosalita Pascal

[Katherine Stevens]

Councillor Katherine Stevens

## SCHEDULE “A”

The Council of the Shuswap Indian Band hereby adopts the following taxation rates for the 2005 taxation year for the following classes of property.

Class of Property	Tax Rate
1. Residential	8.35608
2. Utility	38.10643
3. Unmanaged Forest	30.21617
4. Major Industry	26.48694
5. Light Industry	35.43572
6. Business/Other	20.13814
7. Managed Forest	18.82525
8. Recreational/Non-Profit	9.35880
9. Farm	13.43942

**SHUSWAP INDIAN BAND  
TAXATION EXPENDITURE BY-LAW  
BY-LAW NO. 2005-01**

[Effective May 31, 2005]

**WHEREAS:**

The *Shuswap Indian Band Taxation Expenditure By-law, No. 2005-01* was passed by the Chief and Council of the Shuswap Indian Band in the best interest of the members of the Shuswap Indian Band, as a by-law in accordance with section 83(2) of the *Indian Act* for the purposes of the expenditure of monies collected by the Shuswap Indian Band pursuant to enabling by-laws made in accordance with section 83 of the *Indian Act*, and

**NOW BE IT HEREBY RESOLVED THAT**

The *Shuswap Indian Band Taxation Expenditure By-law, No. 2005-01* is hereby enacted pursuant to section 83(2) of the *Indian Act* for the purposes of the expenditure of monies collected by the Shuswap Indian Band pursuant to enabling by-laws of the Shuswap Indian Band made in accordance with section 83(1) of the *Indian Act*.

**1. SHORT TITLE**

The *Shuswap Indian Band Taxation Expenditure By-law No. 2005-01* may be cited in short form as the *Expenditure By-law*.

**2. DEFINITIONS**

In this *Expenditure By-law*,

“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 the Fiscal Year, as approved by the Band Council;

“Band” means the Shuswap Indian Band and any successor thereto;

“Band Council” means the Chief and Council 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 councillors of the band;

“Community Development Services” includes planning, engineering, housing, social assistance, public health and library;

“Environmental Health Services” include water, refuse and sewer;

“Fiscal Year” means January 1 of any calendar year to December 31 of the same year;

“Fiscal Services” include contribution to reserve funds, homeowner grants, debt charges, capital funds and conditional transfers to other governments;

“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; also including tax appeals, tax administration, legislative, computers and general administration;

“*Indian Act*” means the *Indian Act*, R.S.C. 1985, c.I-5, and any amendments thereto and regulations authorized thereunder;

“Local Improvements” includes the following works and any combination of them:

- (a) opening, widening, straightening, extending, grading, leveling, 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 of the above.

“Minister” means the Minister of Indian Affairs and Northern Development and any of the Minister’s duly authorized delegates.

“Other Expenditures” include surplus for other years.

“Provisional Budget” means an interim budget 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;

“Protective Services” include 911, administration, fire protection, police protection, inspections, emergency measures and animal/pest control;

“Recreational and Cultural Services” include local playground and parks, community center, local arena, local cultural facilities and local pool;

“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 band, whether they be designated lands or conditionally surrendered lands or otherwise, and

(b) that are within the boundaries of the Shuswap Indian Reserve No. 0 and any additions to Reserve subsequent to the enactment of this *Expenditure By-law*;

“Stabilization Fund” means a fund designed to hold any surplus monies remaining in the Taxation Fund at the end of the Fiscal year specified in the *Expenditure By-law* Annual Budget Schedule;

“Surveyor of Taxes” means the Surveyor of Taxes appointed in accordance with the *Shuswap Indian Band Taxation By-law* in force and effect from time to time;

“Taxation Fund” is defined in and established pursuant to the *Shuswap Indian Band Taxation By-law* in force and effect from time to time;

“Transportation Services” include parking, streetlights, public transit, traffic signals, roads and streets, road signs, transportation planning and engineering.

### **3. BUDGETS**

3.1 On or before February 1 of each 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).

3.2 On or before March 30 of each Fiscal Year, the Band Council will prepare the Annual Budget by Band Council Resolution and add the Annual Budget as a schedule to this *Expenditure By-law*.

### **4. AUTHORIZED EXPENDITURES**

4.1 All expenditures, including all costs of administrations, 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 *Shuswap Indian Band Taxation By-law* and when made are authorized expenditures from the Taxation Fund provided section 3.2 above has been complied with.

4.2 All funds received pursuant to the *Shuswap Indian Band Taxation By-law* will be deposited in the Taxation Fund.

4.3 All monies deposited in the Taxation Fund and any interest earned thereon will be expended in accordance with the *Expenditure By-law* 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 *Shuswap Indian Band Property Assessment and Taxation By-laws* in accordance with subsection 4.1.

4.4 All surplus monies remaining in the Taxation Fund at the end of the Fiscal Year specified in the *Expenditure By-law* Annual Budget Schedule may be transferred into the Stabilization Fund and may be applied towards the operation and administration costs for the next Fiscal Year, overruns on existing capital projects or for any other contingencies.

## 5. EXTENSION OF TIME

5.1 Provided that there has been substantial compliance with the provisions of this By-law, a procedural irregularity or a technical failure to carry out a provision of this *Expenditure By-law* or an insubstantial failure to comply with a requirement of this *Expenditure By-law* by the Band Council, the Surveyor of Taxes 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* by such person.

5.2 The Chief and Council may by Band Council Resolution extend the time by 60 days 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*.

## 6. BY-LAW REMEDIAL

6.1 This *Expenditure By-law* 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 objects.

## 7. TENSE

7.1 Where a provision or Schedule of this *Expenditure By-law* is expressed in the present tense or future tense, the provision applies to the circumstances as they may from time to time arise without reference to the present, future or past tenses.

## 8. HEAD NOTES

8.1 Head notes, marginal notes and headings form no part of this by-law and are to be construed as being inserted for convenience of reference only.



## 9. SEVERANCE OF SECTIONS

9.1 A finding by a court of competent jurisdiction that a section or provision of this *Expenditure By-law* is void does not affect or bear upon the validity of any other section or provision of this *Expenditure By-law* or this *Expenditure By-law* as a whole, same remaining in full force and effect, subject to section 11.1 below, notwithstanding the severance of such void section or provision.

## 10. USE OF FORMS AND WORDS

10.1 In this *Expenditure By-law*,

- (i) 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*;
- (ii) words in the singular include the plural, and words in the plural include the singular; and
- (iii) where a word or expression is defined, other parts of speech and grammatical forms of the same word or expression have corresponding meanings.

## 11. AMENDMENTS

11.1 Any section of this *Expenditure By-law* may be amended by the Band Council by a by-law passed and approved in accordance with appropriate section or sections of the *Indian Act* or constitution of a the Band as the case may be.

APPROVED AND PASSED at a duly convened meeting of the Chief and Council of the Shuswap Indian Band held at the Shuswap Indian Band Administration Office, Invermere, British Columbia, this 5th day of May, 2005.

[Paul Sam]

Chief Paul Sam

[Rosalita Pascal]

Councillor Rosalita Pascal

[Katherine Stevens]

Councillor Katherine Stevens

Comprising the majority of those members of the Band Council of the Shuswap Indian Band present at the aforesaid meeting of the Band Council, a quorum of the Band Council being two members and the number of members of the Band Council present at the aforesaid meeting of the Band Council being [3].

SHUSWAP INDIAN BAND  
EXPENDITURE BY-LAW  
2005 TAXATION YEAR

Property Tax Budget

Schedule "A"

REVENUE:

Net Property Tax Revenue	\$ 400,500
Interest/Penalties	\$ - 9,500
Total Tax Related Revenue	<u>\$ 391,000</u>

EXPENDITURES:

Regional District East Kootenay	\$ 38,000
BC Assessment Authority	\$ 9,200
Legal/Consultants	\$ 29,500
Building/Administration	\$ 28,000
Surveyor of Taxes	\$ 43,200
Management Staff	\$ 33,500
Travel/Conference/Training	\$ 10,000
Home Owners Grant	\$ 18,500
Bad Debt CPR	\$ 37,000
Street Lighting Black Forest Heights	\$ 7,000
Snow Removal	\$ 6,000
Fire Protection	\$ 6,000
Chief and Council Honorariums	\$ 18,000
General Reserve Fund	\$ 32,300
Sewer Capital Reserve Fund	\$ 32,500
Development Costs Fund	\$ 30,300
Contingency Fund	<u>\$ 12,000</u>
Other Revenues - Penalties/Interests	<u>\$ -9,500</u>
Net Dollars to be Raised	<u>\$ 391,000</u>

[Effective June 8, 2005]

AND WHEREAS the Council of the Shxwhá:y Village enacted the *Shxwhá:y Village Property Assessment and Taxation By-law* on June 24, 2004;

1. This by-law may be cited for all purposes as the *Shxwhá:y Village 2005 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [4th] day of [May], 2005.

Chief

Councillor

Councillor

Councillor

Councillor

## SCHEDULE "A"

The Council of the Shxwhá:y Village hereby adopts the following taxation rates for the 2005 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>Shxwhá:y Village 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>Shxwhá:y Village Property Assessment and Taxation By-law</i> .
Class 1 - Residential	
Class 2 - Utilities	Land: 60.51251 Improvements: 58.37853
Class 3 - Unmanaged Forest Land	
Class 4 - Major Industry	
Class 5 - Light Industry	Land: 23.43293 Improvements: 22.84896
Class 6 - Business and Other	Land: 25.51019 Improvements: 24.80672
Class 7 - Managed Forest Land	
Class 8 - Recreation/Non-Profit Organization	
Class 9 - Farm/Agricultural	

**SISKA INDIAN BAND  
TAXATION AMENDING BY-LAW NO. 2005-01**

[Effective March 22, 2005]

**BACKGROUND:**

A. The Siska Indian Band passed the *Siska Indian Band Taxation By-law* which was approved by the Minister of Indian Affairs pursuant to section 83 of the *Indian Act* on March 9, 1992;

B. The Chief and Council of the Siska Indian Band deem it advisable to amend section 2 of the *Siska Indian Band Taxation By-law* to allow an extension for the 2004 taxation process;

NOW BE IT HEREBY RESOLVED that the Chief and Council of the Siska Indian Band enacts the following amendment by-law for the purposes of land and property taxation pursuant to section 83(1) of the *Indian Act*.

**1. SHORT TITLE**

This by-law may be cited as the *Siska Indian Band Taxation Amending By-law 2005-01*.

**2.** Section 2(1) of the *Siska Indian Band Taxation By-law* is amended by adding the following clause 2(4):

“For the 2004 taxation year, any dates, times or periods established under this by-law shall be changed or extended up to 120 days to permit, enable and allow the effective and efficient implementation of this by-law and the *Siska Indian Band Assessment By-law*.”

THIS BY-LAW IS HEREBY ENACTED by the Council of the Siska Indian Band at a duly convened meeting held on the   25th   day of   February  , 2005.

\_\_\_\_\_  
[Fred Sampson]

Chief Fred Sampson

\_\_\_\_\_  
[Ernest Michell]

Councillor Ernest Michell

\_\_\_\_\_  
Councillor Betsy Munro

**SODA CREEK INDIAN BAND**  
**2005 RATES BY-LAW**  
**BY-LAW NO. 2005-TX01**

[Effective May 31, 2005]

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 matters 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 December 23, 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 2005 Rates By-law*.

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 *2005 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 [19th] day of [April], 2005.

[Dorothy Phillips]

\_\_\_\_\_  
Chief Dorothy Phillips

[David Pop]

\_\_\_\_\_  
Councillor David Pop

[Teena Sellars]

\_\_\_\_\_  
Councillor Teena Sellars

[Cheryl Chapman]

\_\_\_\_\_  
Councillor Cheryl Chapman

**SCHEDULE “A”**

The Council of Soda Creek Indian Band hereby adopts the following taxation rates for the taxation year 2005 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

**SONGHEES FIRST NATION**  
**2005 RATES BY-LAW**  
**BY-LAW NO. 2005-02**

[Effective April 18, 2005]

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

AND WHEREAS the Council of the Songhees First Nation has duly and properly enacted the *Songhees Indian Band Property Assessment and Taxation By-laws*;

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

1. This by-law may be cited for all purposes as the *Songhees First Nation 2005 Rates By-law No. 2005-02*.

2. Pursuant to Section 18.1 of the *Songhees Indian Band Property Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2005 Songhees First Nation Rates By-law No. 2005-02*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 8th day of February, 2005.

[Robert Sam]

\_\_\_\_\_  
Chief Robert Sam

[Norman George]

\_\_\_\_\_  
Councillor Norman George

[Nicholas Albany]

\_\_\_\_\_  
Councillor Nicholas Albany

[Frank E. George]

\_\_\_\_\_  
Councillor Frank E. George

[John R. Rice]

\_\_\_\_\_  
Councillor John R. Rice



SCHEDULE “A”

Classes	Tax Rate
1. Residential	9.0849
2. Utilities	45.8777
3. Business/Other	27.0728

**SONGHEES FIRST NATION**  
**PROPERTY TAX EXPENDITURE BY-LAW**  
**BY-LAW NO. 2005-01**

[Effective April 18, 2005]

**WHEREAS:**

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

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

Section 12 of the *Property Taxation By-law* authorizes the making of certain expenditures out of the property tax revenue and, in addition, this *Taxation Expenditure By-law* is hereby enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

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

**SHORT TITLE**

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

**DEFINITIONS**

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

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

“band” means the Songhees First Nation;

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

“community works” includes without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the band or council on behalf of the band and used for community services or general government services, including, without limiting the generality of the foregoing, band administration offices, band public works yards, cemeteries, 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 Songhees First Nation within the meaning of subsection 2(1) of the *Indian Act* as elected by the band members from time to time;

“fiscal year” means January 1 of a calendar year through December 31 of the same calendar year;

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

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

“permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under section 12 of the *Property Taxation By-law*;

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

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

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

“public works” includes:

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

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

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

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

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

v. sewerage treatment and water treatment works, facilities and plants;

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

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

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated reserve lands; and

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

“reserve” means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the band, whether they be designated lands or conditionally surrendered lands or otherwise and special reserves being lands that have been set apart for the use and benefit of the Songhees First Nation and legal title thereto is not vested in Her Majesty within the meaning of section 36 of the *Indian Act*;

“surveyor of taxes” means the surveyor of taxes appointed by the council under the *Songhees Indian Band Property Assessment and Taxation By-laws*;

“taxation expenditure by-law” means this *Taxation Expenditure By-law*;

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

#### AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

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

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

#### ANNUAL PROPERTY TAX BUDGET

5.(1) On or before October 31 in each fiscal year, the surveyor of taxes shall prepare and table with council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavor to consider such budget and resolution on or before December 15 of the same fiscal year.

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

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

(4) For greater certainty:

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

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

#### PROPERTY TAX REVENUE ACCOUNTS

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

(2) Any surplus property tax revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an annual property tax budget that has been approved by band council resolution, shall be set aside in a special 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.

(5) A penalty in the amount of 10% of gross taxes will be charged on unpaid taxes at the penalty date.

(6) Interest in the amount of prime plus 3% will be charged on unpaid taxes on the first day of 2006.

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 8th day of February, 2005.

[Robert Sam]

Chief Robert Sam

[Norman George]

Councillor Norman George

Councillor Frank E. George

[John Rice, Jr.]

Councillor Nicholas Albany

Councillor John Rice, Jr.

## SCHEDULE “A”

## 2005 Property Tax Budget for Songhees Nation

## GENERAL GOVERNMENT SERVICES

Board to Review	\$ 3,000.00
Directors Liability Insurance	\$ 30,000.00
Council Remuneration	\$ 54,000.00
Tax Administration	\$ 154,000.00
<i>General Government Services Expenditure Total</i>	<u><u>\$ 241,000.00</u></u>

## PROTECTIVE SERVICES

By-law Enforcement	\$ 64,000.00
Animal & Pest Control	\$ 2,000.00
Fire Protection	\$ 56,500.00
Emergency Measures	\$ 10,000.00
<i>Protective Services Expenditure Total</i>	<u><u>\$ 132,500.00</u></u>

## TRANSPORTATION SERVICES

Roads and Streets	\$ 25,000.00
Traffic Control	\$ 12,000.00
<i>Transportation Services Expenditure Total</i>	<u><u>\$ 37,000.00</u></u>

## RECREATIONAL AND CULTURAL SERVICES

Cultural Grants	\$ 10,000.00
Playgrounds & Parks	\$ 8,000.00
<i>Recreational and Cultural Services Expenditure Total</i>	<u><u>\$ 18,000.00</u></u>

## COMMUNITY DEVELOPMENT SERVICES

Planning	\$ 15,000.00
Engineering	\$ 15,000.00
<i>Community Development Services Expenditure Total</i>	<u><u>\$ 30,000.00</u></u>

## ENVIRONMENTAL HEALTH SERVICES

Refuse Collection	\$ 15,000.00
Sewer & Water	\$ 58,000.00
<i>Environmental Health Services Expenditure Total</i>	<u><u>\$ 73,000.00</u></u>



## FISCAL SERVICES

Status Exemptions	\$ 10,000.00
Homeowner Grants	\$ 250,000.00
Income Stabilization Fund	\$ 86,000.00
Capital Projects Fund	<u>\$ 86,000.00</u>
<i>Fiscal Services Expenditure Total</i>	<u><u>\$ 432,000.00</u></u>

## TAXES FOR OTHER GOVERNMENTS

Assessment Authority	\$ 9,500.00
Regional District Hospital	\$ 27,000.00
<i>Taxes for Other Governments Expenditure Total</i>	<u>\$ 36,500.00</u>
<i>2005 Property Tax Budget Total</i>	<u><u>\$1,000,000.00</u></u>

**SQUAMISH INDIAN BAND**  
**ANNUAL TAX RATES BY-LAW NO. 1, 2005**

[Effective June 8, 2005]

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 2005 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, 2005*.

4. This by-law shall come into force and effect immediately upon approval of the Minister of Indian Affairs and Northern Development.

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 [18th] day of [May], 20 [05].

Moved by: [Ann Whonnock] Seconded by: [Chief Floyd Joseph]

A quorum of Squamish Nation Council consists of 8 Councillors.

[Bill Williams]

Chief Bill Williams  
telálsemkín siyám

[Gibby Jacob]

Chief Gibby Jacob  
KáKeltn siyám

[Veronica Baker]

Veronica Baker  
Tiyaltenaat

Alroy Baker  
K'etxírntn

[Donna Billy]

Donna Billy  
Sisúliya

Julie Baker Sxwélhchaliya	Harold Calla [Krisandra Jacobs] Krisandra Jacobs
Dale Harry Xwa-xwalkn	Dennis Joseph Xwech'taal
Byron Joseph T'sékwílem	[Chief Floyd Joseph] Chief Floyd Joseph Skwatatxwamkin siyám
Evelyn Joseph sxánanulh [Anthony Moody] Anthony Moody Tsetsímshtn	Chief Richard Williams Xwélxwelacha siyám
[Ann Whonnock] Ann Whonnock Syexwáliya	

## SCHEDULE "A"

## Property Classes within each Taxation District

(Section 15)

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	1. Residential	5.83822
		2. Utilities	59.56214
		3. Unmanaged Forest Land	0.00000
	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.	4. Major Industry	59.83751
		5. Light Industry	39.71424
		6. Business & Other	23.78868
		7. Managed Forest Land	0.00000
		8. Recreational Property/ Non-Profit Organization	11.02651
		9. Farm	0.00000

## SCHEDULE "A"

Property Classes within each Taxation District  
(Section 15)

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	5.8329
		2. Utilities	58.78052
		3. Unmanaged Forest Land	0
		4. Major Industry	43.78627
		5. Light Industry	32.96602
		6. Business & Other	23.4061
		7. Managed Forest Land	0
		8. Recreational Property/ Non-Profit Organization	10.01157
		9. Farm	

## SCHEDULE "A" cont...

Property Classes within each Taxation District  
(Section 15)

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 the Corporation of the District of West Vancouver as those boundaries existed as at January 1, 1992.	1. Residential	5.4088
		2. Utilities	32.0556
		3. Unmanaged Forest Land	0
		4. Major Industry	27.8591
		5. Light Industry	24.7212
		6. Business & Other	18.5951
		7. Managed Forest Land	0
		8. Recreational Property/ Non-Profit Organization	10.3212
		9. Farm	



[Harvey Underwood]  
Councillor Harvey Underwood

Councillor Gus A. Underwood

[Louis Claxton]  
Councillor Louis Claxton

[Frank Pelkey]  
Councillor Frank Pelkey



**TSAWWASSEN FIRST NATION**  
**2005 RATES BY-LAW**  
**BY-LAW NO. 2005-TX-01**

[Effective June 8, 2005]

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

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

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

BE IT HEREBY RESOLVED that the Chief and Council of the Tsawwassen First Nation enacts the following by-law pursuant to section 83(1) of the *Indian Act* for the purpose of establishing rates of taxation for the year 2005.

1. This By-law may be cited for all purposes as the *Tsawwassen First Nation 2005 Rates By-law*.

2. The tax rates for each class of property shall be in accordance with Schedule “A” which is attached, and forms part of the *Tsawwassen First Nation 2005 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 17th day of May, 2005.

A quorum of Council is 3.

\_\_\_\_\_  
[Kim Baird]  
Chief Kim Baird

\_\_\_\_\_  
Councillor Andrea Jacobs

\_\_\_\_\_  
[Stuart Morgan]  
Councillor Stuart Morgan

\_\_\_\_\_  
[Tina Koller]  
Councillor Tina Koller

\_\_\_\_\_  
[Laura Cassidy]  
Councillor Laura Cassidy

## SCHEDULE "A"

The council of the Tsawwassen First Nation hereby adopts the following taxation rates for the 2005 taxation year for the following classes of property.

Class of property as prescribed under Section 6 of the <i>Tsawwassen First Nation Assessment By-law</i> and the <i>Tsawwassen First Nation Taxation By-law</i> .	Rate of tax applied against each \$1,000 of the assessed value of the land and improvements as determined in accordance the <i>Tsawwassen First Nation Assessment By-law</i> and the <i>Tsawwassen First Nation Taxation By-law</i> .
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Class 1 – residential	7.55
Class 2 – utilities	60.0
Class 3 – unmanaged forest land	0
Class 4 – major industry	0
Class 5 – light industry	0
Class 6 – business and other	26.3
Class 7 – managed forest land	0
Class 8 – recreational/non-profit org.	10.35
Class 9 – farm	0

**TZEACHTEN FIRST NATION  
RATES BY-LAW NO. 2005**

[Effective May 31, 2005]

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 Tzeachten First Nation (also known, as the Tzeachten Indian Band) enacted the *Tzeachten First Nation Property Assessment By-law Amendment 1-1995* and the *Tzeachten First Nation Property Taxation By-law Amendment 1-1995* on December 12, 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 *Tzeachten First Nation Rates By-law No. 2005*.

2. Pursuant to Section 3 of the *Tzeachten 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 *Tzeachten First Nation Rates By-law No. 2005*.

THIS BY-LAW IS HEREBY MADE AND APPROVED at a duly convened meeting of the Chief and Council of the Tzeachten First Nation, also known as the Tzeachten Indian Band, this   9th   day of   May  , 2005.

\_\_\_\_\_  
[Joe Hall]  
Chief Joe Hall

\_\_\_\_\_  
[Glenda Campbell]  
Councillor Glenda Campbell

\_\_\_\_\_  
[Tony Malloway]  
Councillor Tony Malloway

SCHEDULE “A-1”

The Council of the Tzeachten First Nation, also known as the Tzeachten Indian Band, hereby adopts the following taxation rates for the 2005 taxation year for the following classes of property:

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule 5 of the <i>Tzeachten First Nation Property Assessment By-law Amendment 1-1995</i> and Section 3 of the <i>Tzeachten First Nation Property Taxation By-law Amendment 1-1995</i> .	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 Tzeachten First Nation pursuant to Section 6 of the <i>Tzeachten First Nation Property Assessment By-law Amendment 1-1995</i> .
PROPERTY CLASS	RATE
Class 1 – Residential	9.704
Class 2 – Utilities	61.767
Class 5 – Light Industry	23.433
Class 6 – Business and Other	25.510

**WESTBANK FIRST NATION**  
**2005 EXPENDITURE BY-LAW ANNUAL BUDGET**  
**BY-LAW NO. 05-TX-05**

[Effective May 31, 2005]

By-law to amend the *Westbank First Nation Taxation Expenditure By-law, 1995*, passed by Chief and Council the 6th day of June 1995 and by the Minister the 24th day of October, 1995.

**WHEREAS:**

The *Westbank First Nation Expenditure By-law, 1995* was passed by Chief and Council of the Westbank First Nation in the best interest of the Band, as a by-law in accordance with section 83(2) of the *Indian Act* for the purpose of the expenditure of monies collected by the Westbank First Nation pursuant to Westbank First Nation Property Assessment and Taxation enabling by-laws as approved by the Minister, in accordance with section 83(1) of the *Indian Act*; and

**WHEREAS:**

Pursuant to Section 3.2 of the *Westbank First Nation Taxation Expenditure By-law 1995*, on or before June 30 of each Fiscal Year, the Westbank First Nation Council will prepare the Annual Budget and will by by-law add the Annual Budget as a schedule to the enacted *Expenditure By-law*; and

**NOW THEREFORE BE IT RESOLVED THAT:**

The Westbank First Nation Council enacts as an amending By-law;

**SHORT TITLE**

This amending by-law may be cited as the *2005 Expenditure By-law Annual Budget*.

**1.** That the following Schedule “2005” Expenditure By-law Annual Budget shall be added to the *Westbank First Nation Taxation Expenditure By-law 1995*.

PASSED AND APPROVED by the Westbank First Nation Council at a duly convened meeting of the Westbank First Nation Council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this   2nd   day of   May  , 2005.

[Robert Louie]

Chief Robert Louie

[Mickey Werstuik]

Councillor Mickey Werstuik

[Brian Eli]

Councillor Brian Eli

[Loretta Swite]

Councillor Loretta Swite

[Michael DeGuevara]

Councillor Michael DeGuevara

# WESTBANK FIRST NATION

## Taxation Budget 2005

	Rate		Residential Class 1	Utilities Class 2	Light Industry Class 5	Business Class 6	Recreation Class 8	Farm Class 9
Class 1 Residential	9.1107							
Class 2 Utilities	34.8028							
Class 5 Light Industry	25.5099							
Class 6 Business/Other	25.5099							
Class 8 Recreation/Non-Profit	11.5706							
Class 9 Farm Classification	9.1107							
Sewer Parcel Fee	\$22.50							
Budget								
WFN Home Owner Grants	745,000		1.5775	6.0262	4.4171	4.4171	2.0035	1.5775
General Government Services	1,162,378		2.4614	9.4024	6.8918	6.8918	3.1259	2.4614
Protective Services	470,343		0.9960	3.8046	2.7887	2.7887	1.2649	0.9960
Recreation Services	170,450		0.3609	1.3788	1.0106	1.0106	0.4584	0.3609
Collections for other Governments	252,976		0.5357	2.0463	1.4999	1.4999	0.6803	0.5357
Transportation and Engineering Services	571,379		1.2099	4.6218	3.3877	3.3877	1.5366	1.2099
Fiscal Services	880,000		1.8634	7.1182	5.2176	5.2176	2.3665	1.8634
Environmental Health Services	50,000		0.1059	0.4044	0.2965	0.2965	0.1345	0.1059
	4,302,526		9.1107	34.8028	25.5099	25.5099	11.5706	9.1107
CORD Sewer Agreement	62,033							
	4,364,559							

**WESTBANK FIRST NATION**  
**2005 TAX RATE SCHEDULE AMENDING BY-LAW**  
**BY-LAW NO. 05-TX-05**

[Effective May 31, 2005]

**WHEREAS:**

The Chief and Council of the Westbank First Nation deems it advisable and in the best interests of the members of the Westbank First Nation to amend the *Property Taxation By-law 95-TX-08* passed by Chief and Council December 11, 1995, and approved by the Minister April 23, 1996, that being a by-law to establish by by-law a system on the reserve land of the Westbank First Nation for taxation for local purposes of land, or interests in land, in the reserve, including rights to occupy, possess or use land in the reserve; and

**WHEREAS:**

Pursuant to Section 18.1(3) of the *Westbank First Nation Property Taxation By-law 95-TX-08*, Chief and Council shall prescribe tax rates; and

**WHEREAS:**

Those rates prescribed by the Chief and Council are set out in schedule to the *Westbank First Nation Property Taxation By-law 95-TX-08* pursuant to Section 18.1(4); and

**NOW THEREFORE BE IT RESOLVED THAT:**

The Westbank First Nation Council enacts as an amending By-law.

**SHORT TITLE**

This amending by-law may be cited as the *2005 Tax Rate Schedule Amending By-law*.

**1.** That the following Schedule "II" 2005 Tax Rate Schedule shall be added to the *Westbank First Nation Property Taxation By-law 95-TX-08* passed by Chief and Council December 11, 1995 and approved by the Minister April 23, 1996.

**PASSED AND APPROVED** by the Westbank First Nation Council at a duly convened meeting of the Westbank First Nation Council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this   [2nd]   day of   [May]  , 2005.



[Robert Louie]

Chief Robert Louie

[Mickey Werstuik]

Councillor Mickey Werstuik

Councillor Brian Eli

[Loretta Swite]

Councillor Michael DeGuevara

Councillor Loretta Swite

## 2005 TAX RATE SCHEDULE

By-law No. 05-TX-04  
For the Taxation Year 2005

## SCHEDULE "II"

Property Classes Within Each Taxation District  
(Section 18.1)

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
Name of Taxation District	Reserves Comprising Taxation District	Property Classes	Tax Rates for the Taxation Year 2005
Taxation District  Westbank First Nation	The reserve lands of the Westbank First Nation	1. Residential	9.1107
		2. Utilities	34.8028
	IR#9 and IR#10	3. Unmanaged Forest Land	N/A
		4. Major Industry	N/A
		5. Light Industry	25.5099
		6. Business & Other	25.5099
		7. Managed Forest Land	N/A
		8. Recreational Property/ Non-Profit Organization	11.5706
		9. Farm	9.1107

**WESTBANK FIRST NATION  
BUSINESS LICENCE LAW NO. 2005-17**

[Effective March 31, 2005]

WHEREAS Council of Westbank First Nation deems it advisable and in the best interests of Westbank First Nation to make a law to regulate the licensing of businesses, callings, trades and occupations;

NOW THEREFORE Council of Westbank First Nation repeals By-law Nos. 1980-02, 1980-04 and 1996-08 and enacts the following law.

**PART I - INTERPRETATION**

**1. TITLE**

1.1 This Law may be cited as the *WFN Business Licence Law No. 2005-17*.

**2. DEFINITIONS**

2.1 This Law is divided into three parts dealing with the following subjects:

Part I Interpretation;

Part II General Requirements;

Part III General Provisions.

2.2 In this Law unless the context otherwise requires:

“applicant” means any person who makes application for any licence under the provisions of this Law;

“application” means an application for business licence in the form established by Council and when duly signed by the Business Licence Officer will be the authority for the issuance of a business licence;

“business” means carrying on a commercial or industrial undertaking of any kind or nature or the providing of professional, personal, contractual, or other services within Westbank Lands for the purpose of gain or profit;

“business licence” or “licence” means the actual licence in the form established by Council and when duly signed by the Business Licence Officer will state that the holder is licensed to carry on the business stipulated in such licence in a lawful manner for the period specified in the license at the place stated in the license;

“Business Licence Officer” means the person appointed by Council, from time to time, to administer the issuance of business licences;

“carrying on a business” includes, without restricting the generality of the term, any person who advertises himself by newsprint publicity or otherwise as open for business of any kind, or who deals in, or buys, rents, sells, barter, or displays, or offers by advertisement or otherwise to buy, sell, barter, rent or display any commodity or other things of any kind, either on behalf of himself or others, or who advertises or indicates by any means that he is open to render or offer to render professional, personal, contractual or other services to any other person for the purpose of gain or profit, and all such persons will be deemed to be carrying on, engaged in or practising within Westbank Lands his respective profession, business, trade, occupation, employment, calling or purpose;

“Council” means the governing body of Westbank elected pursuant to the *Westbank First Nation Constitution*;

“Director of Operations” means the person appointed by Council pursuant to the *Westbank First Nation Constitution*;

“Fire Chief” means the person duly appointed as head of the fire department of any fire protection district, municipal corporation or first nation responsible for fire prevention and protection within Westbank Lands;

“floor area” means that area within a building that is used for display purposes, or to service customers and will include storage areas, but will not include those areas used exclusively for the purpose or use of the employees or participants of the business;

“ground area” means that area outside a building that is used for display purposes or to service customers and will include storage areas, but will not include those areas set aside exclusively for the purpose of the employees or participants of the business;

“Health Officer” means a medical health officer, or equivalent, of the authority having jurisdiction for Westbank Lands;

“non-resident business” means a business, other than a resident business, carried on within Westbank Lands, or with respect to which any work or service is performed within Westbank Lands;

“parcel of land” or “parcel” means any lot, block, manufactured home pad or other area in which real property within Westbank Lands is held or into which real property within Westbank Lands is subdivided and the improvements affixed to it;

“peace officer” means a member of the local detachment of the Royal Canadian Mounted Police responsible for policing Westbank Lands, or any delegate;

“person” in addition to its ordinary meaning, includes any association, household, society, corporation, partnership or party, whether acting by themselves or

by a servant, agent or employee, and the successors, assigns and personal or other legal representatives of such person to whom the context can apply according to law;

“persons engaged in the business” will mean and include the owner or proprietor, assistants and employees, including part-time and casual employees of the business;

“premises” includes store, office, warehouse, factory building, enclosure, yard or other place occupied or capable of being occupied by any person for the purpose of any business, trade or occupation and will also mean any area situated within any of the foregoing where more than one separate and/or distinct class or classification of business is carried on;

“resident business” means a business carried on, in or from premises within Westbank Lands;

“Westbank” or “WFN” means the Westbank First Nation as defined in the *Westbank First Nation Constitution*;

“Westbank Lands” means:

(a) the following Westbank Indian Reserves:

- (i) Mission Creek Indian Reserve No. 8,
- (ii) Tsinstikeptum Indian Reserve No. 9,
- (iii) Tsinstikeptum Indian Reserve No. 10,
- (iv) Medicine Hill Indian Reserve No. 11,
- (v) Medicine Creek Indian Reserve No. 12; and

(b) lands set apart by Her Majesty the Queen in right of Canada in the future as lands reserved for the use and benefit of Westbank, within the meaning of subsection 91(24) of the *Constitution Act, 1867*;

“WFN Cashier” means the person or persons appointed by the Director of Operations, from time to time, and includes any delegate.

“WFN Law Enforcement Officer” means the person or persons appointed by Council, from time to time, to enforce the provisions of Laws enacted by Council, and includes any delegate or any peace officer;

2.3 Unless otherwise provided in this Law, words, expressions and rules of construction used in this Law have the same meaning as in the *Westbank First Nation Constitution*.

2.4 Metric units are used for all measurements in this Law.

## PART II - GENERAL REQUIREMENTS

### 3. LICENCE REQUIRED

3.1 Council must establish a schedule of trades, businesses, callings, professions, occupations, employments and undertakings, which schedule must be further organized into categories and classifications pursuant to this Law. A copy of the current schedule must be available for viewing free of charge at the administrative offices of Westbank and available for distribution at a nominal charge.

3.2 Every person using, following, practising, carrying on, maintaining, owning or exercising within Westbank Lands, any trade, business, calling, profession, occupation, employment, undertaking or thing classified or purpose enumerated, described, named or set forth in the Business Licence schedule, must apply for, obtain and hold a licence.

3.3 A licence will be paid for in advance in the established amount.

3.4 Where a business is carried on, in or from, more than one premises within Westbank Lands, the business being carried on, from or in each premises is deemed to be a separate business.

3.5 Notwithstanding section 3.3, payment of a licence fee is waived where a business includes an activity carried on:

- (a) by Westbank, its departments or WFN-owned corporations; or
- (b) for not-for-profit purposes.

3.6 Council must establish a schedule of fees payable pursuant to this Law, in respect of issuing of licences. A copy of the current schedule of fees must be available for viewing free of charge at the administrative offices of Westbank and available for distribution at a nominal charge.

### 4. ISSUING OF LICENCES

4.1 The Business Licence Officer is authorized to grant, issue or transfer licences as provided in this Law.

4.2 Before any licence is issued, the applicant must ensure that the premises for which the licence is sought will not violate the provisions of any Westbank Law.

4.3 Before any licence is issued by the Business Licence Officer, the premises for which the licence is sought must be approved by all authorities having jurisdiction over the business or the premises from which the business will be carried on. Letters of approval or certificates for approval, as required, must be submitted to the Business Licence Officer upon request.

4.4 Before any licence is issued to a person to carry on a business that is classified therein as requiring insurance coverage, such proof of insurance coverage must be submitted to the Business Licence Officer two weeks prior to the requirements of such business licence. The manner of proof must be in a form acceptable to the Business Licence Officer.

4.5 Every licence granted pursuant to this Law must state that the holder is licenced to carry on the business stipulated therein in a lawful manner for the period specified.

4.6 All business licences issued with respect to a business must designate the premises in respect of which the licence is issued, and must authorize the person granted the Licence to carry on the business only from the premises so designated.

4.7 Except as provided in section 10.2, every licence will be considered to be a personal licence to the licensee therein named and cannot be transferred, given, lent or sold to any other person.

4.8 The Business Licence Officer is authorized to classify each application for a business licence according to the established categories. The applicant may appeal such classification.

4.9 An applicant may appeal the decision of the Business Licence Officer to refuse to grant a licence.

## **5. APPLICATION FOR LICENCE**

5.1 Every person applying for an initial licence for a business must complete the form of application, established by Council, from time to time.

5.2 Every application for an initial licence, or a transfer of a licence, must be signed by the owner or operator of a business or the owner or operator's duly authorized agent in writing, provided that in the case of partnerships or multiple owners any one of such partners or owners may apply and such partner or owner will be deemed to be duly authorized by all the remaining partners or owners.

5.3 The application form must be delivered to the Business Licence Officer and must be accompanied by the established non-refundable licence fee according to the classification of such business as approved by the Business Licence Officer and any supporting inspection certificates, approvals and confirmations required under this Law.

## **6. DECLARATIONS**

6.1 Any person making an application for a licence, under the provisions of this Law, must at the time of making such application, give true and correct details for such business that the licence is being applied for, on the forms supplied by the Business Licence Officer.

6.2 A person must not make a false declaration or conceal material facts, which under the provisions of this Law should be disclosed.

## **7. LICENCES TO BE DISPLAYED**

7.1 Every person granted a business licence under this Law must cause that licence to be displayed in a conspicuous place on the premises or on the article or on the vehicle or at the location in respect of which the licence was issued.

7.2 Every person licenced to do business within Westbank Lands must, where operating a commercial vehicle in connection with the business, have displayed and on both sides of the vehicle the name and address of the licensee or alternatively the trade name and telephone number of the owner of the vehicle.

## **8. CHANGES AFFECTING LICENCE**

8.1 Every person granted a business licence under this Law must notify the Business Licence Officer in writing of:

- (a) any change in the mailing and/or business address; provided that if it is intended for a relocation of the business, a business licence application form must be completed and submitted for approval prior to such relocation;
- (b) any change in the classification of the business;
- (c) any change in the number of vehicles used in the business;
- (d) any change in the premises in which the business is being carried on.

8.2 Every person granted a business licence under this Law, where the licence fee is based on floor area, ground area, number of persons engaged in the business, number of machines, number of rental units, must notify the Business Licence Officer of any change in the floor area, ground area, number of persons engaged in the business, number of machines, number of rental units, prior to any change.

8.3 Where changes are made under sections 8.1 and 8.2 then the powers, conditions, requirements and procedures, relating to the granting or refusal of licences and appeals thereon, will apply to all such changes.

## **9. RENEWAL OF LICENCE**

9.1 Each person holding a licence and wishing to continue operation of their business must renew their licence prior to the beginning of each licensing period.

9.2 Failure to renew an existing licence prior to the beginning of the subsequent licensing period, may result in the levying of a late renewal fee in an amount determined by the Business Licence Officer, which amount will not exceed 25% of the actual licence fee.



9.3 Every person granted a business licence must notify the Business Licence Officer in writing forthwith when the licence is no longer required.

## **10. TRANSFER OF LICENCE**

10.1 Any person desiring to remove a business from the location of which the business licence was issued to different premises within Westbank Lands must first make application the same as required to obtain an initial licence under this Law and the powers, conditions, and requirements relating to the granting or refusal of licences and appeals therein, will apply. No fee will be charged for this transfer of licence.

10.2 Any person who purchases the interest of any person licenced pursuant to this Law must first, before carrying on or continuing such business, make application for a new licence in accordance with section 5.3. The fee payable for such new licence may be pro-rated as provided under section 13.2. In the case of a Limited or Incorporated company where the business is to be continued under the same name or trade style, a new licence is not required but a signed licence application must be completed prior to continuance of the business.

## **11. PERIOD OF LICENCE**

11.1 Except as hereinafter provided, licences are issued for a twelve month period to commence on the first day of January and to terminate on the thirty first day of December in each and every year. Licence fees paid pursuant to this Law are not refundable.

11.2 The period for a licence in respect of a theatre, including a drive-in theatre, amusement hall, concert hall, music hall, rink, amusement park or other place of amusement, entertainment or exhibition will be for the period requested and will be submitted in writing with the application.

11.3 The period for a licence with respect to a circus, horse show, dog or pony show, exhibition or other itinerant show or entertainment, when held elsewhere than in a licenced theatre or other licenced place will be one day.

11.4 The period for a licence in respect of horse racing will be one day.

## **12. SUSPENSION AND REVOKING OF LICENCE**

### *Suspension of Business Licence*

12.1 The Business Licence Officer may suspend any licence for any period determined to be necessary if the holder of the licence:

- (a) is convicted of an offence indictable in Canada in respect of the business for which the holder is licenced or with respect to the premises named in the holder's licence;

- (b) is convicted of an offence under any First Nation law; or statute of the Province of British Columbia in respect of the business for which the holder is licenced or with respect to the premises named in the holder's licence;
- (c) has in the opinion of the Business Licence Officer been guilty of such gross misconduct in respect of the business or in respect to the premises named in the holder's licence as to warrant the suspension of the holder's licence;
- (d) has ceased to meet the lawful requirement to carry on the business for which the holder is licenced, or with respect to the premises named on the holder's licence;
- (e) had, in the opinion of the Business Licence Officer, conducted their business in a manner, or performed a service in a manner, or sold, or distributed anything that may be harmful or dangerous to the health or safety of a person actually or apparently under the age of sixteen (16) years;
- (f) has refused to provide persons entitled to receive, with an exemption for the payment of GST or PST, as the case may be, in accordance with the respective federal and provincial legislation creating such exemptions.

12.2 The suspension of a licence by the Business Licence Officer must be made in writing, signed by the Business Licence Officer and served on the person holding such licence or delivered by registered mail to the address stated on the licensee's application or renewal form. A notice of suspension may be posted by the Business Licence Officer upon the premises for which the licence was issued and this notice must not be removed until the licence is reinstated or the suspended licensee ceases to occupy the premises, or a new business other than the one carried on by the former licensee is started on the premises.

#### *Observation of Suspension*

12.3 No person will carry on a business for which a licence is required by this Law during the period of suspension of such licence.

#### *Revocation*

12.4 The Business Licence Officer may revoke a licence for reasonable cause, after giving notice to the licensee in writing and giving the licensee an opportunity to be heard.

12.5 The notice and opportunity to be heard referred to in section 13.4 is not required in respect of a licensee who, by reasonable efforts, cannot be found.

12.6 A notice of revocation may be posted by the Business Licence Officer upon the premises for which the licence was issued and such notice must not be removed until the former licensee ceases to occupy the premises, or a new business other than the one carried on by the former licensee is started on the premises.

### *Appeals*

12.7 A decision of the Business Licence Officer, subject to section 12.8, may be appealed to the Director of Operations.

12.8 An appeal against a decision of the Business Licence Officer may be submitted to the Director of Operations by an applicant who:

- (a) has applied under the provisions of this Law for a business licence which has not been granted;
- (b) has had their licence suspended; or
- (c) wishes to appeal the classification of their business as given by the Business Licence Officer.

12.9 The appellant must file with the Director of Operations a statement in writing in such detail as will enable the Director of Operations to properly consider the appeal, setting out in a concise manner, the grounds upon which the appeal is made and any new information.

12.10 The Director of Operations may either concur with, reverse or modify the decision of the Business Licence Officer and must render his decision within ten (10) days of receipt of the written appeal.

12.11 If the appellant or the Business Licence Officer is dissatisfied with the decision of the Director of Operations, either may appeal further to Council whose decision will be final and not subject to further appeal.

12.12 An appeal to Council must be in writing and Council must consider the appeal at a regular Council meeting within a reasonable time after the receipt of the further written appeal. The appellant and Business Licence Officer have the right to be heard when the appeal is being considered by Council. Council may confirm or set aside the decision of the Director of Operations.

## **13. PAYMENT OF FEES**

13.1 Every person required to be licenced under the provisions of this Law is required to pay for such licence in advance of the due date shown on the licence and all licence renewal fees are due and payable on the first day of January in any year.

13.2 The applicable licence fees may be reduced pro-rata in respect of any person who becomes liable to be licenced after the commencement of the licence period on a half-yearly basis provided, however, that these provisions will only apply to the first licence issued to any specific business.

## **14. DUTIES OF WFN LAW ENFORCEMENT OFFICER**

14.1 The duty of each of the WFN Law Enforcement Officer and the Business Licence Officer, is to carry out and enforce the provisions of this Law.

14.2 The WFN Law Enforcement Officer is authorized to enter, at all reasonable times, upon any parcel of land or premises within Westbank Lands that is subject to any of the terms and conditions of this Law, in order to ascertain whether the provisions of this Law are being complied with.

14.3 Subject to section 14.2, every registered holder of any parcel of land must give to the WFN Law Enforcement Officer such access at any reasonable hour to such parcel and every part thereof and such information with respect thereto as may be reasonably required to enforce this Law.

## **15. DIRECT SELLING**

15.1 A person must not sell or offer for sale any book, magazine or other periodicals, other than a newspaper, on any street or sidewalk within Westbank Lands. This restriction does not apply to the operator of any newsstand, for which a licence has been issued.

15.2 A person must not canvass or solicit business on any street or sidewalk within Westbank Lands from cards or samples, or in any other manner whatsoever for the sale of goods, wares or merchandise or any article or thing for future delivery.

## **16. SOLICITING FOR CHARITY**

16.1 No person will carry on any soliciting for charity when such person is to receive either directly or indirectly any compensation or reward without first obtaining a licence for that purpose.

16.2 Before any licence to solicit for charity is issued by the Business Licence Officer, an applicant must file with the Business Licence Officer each specific purpose for which soliciting is to be made; a statement setting out the name and address of the applicant and the names and addresses of all other persons who may be engaged in such soliciting; the name and address and description of any organization on whose behalf, and the class of person for whose benefit such service is to be made, the total amount intended or expected to be raised; the method or scheme to be employed in such soliciting; the estimated total amount to be expended or received as compensation or reward; the proposed use of the funds; and the method of distribution thereof; the specific times when such soliciting will be carried on, all of which will be verified by affidavit of the person or chief officer of the organization on whose behalf or for whose benefit solicitation is to be done. Official [*sic*] of such organization to accompany and be filed with such sworn statement.

16.3 No person will carry on any soliciting for charity within Westbank Lands unless such person has first obtained permission from the Business Licence Officer.

16.4 The provisions of section 17.3 will not apply to solicitations made by Church organizations, religious denominations or other bonafide societies where such solicitations are made solely and exclusively to the members of such organizations, denominations or societies.

## **17. SOLICITING - GENERAL**

17.1 The soliciting of sales of any article, commodity or thing, or soliciting of any service or contract service, or the soliciting of any agreement or promise that will lead to any service or contract to service, or the sale of any article, commodity or things, requires a business licence be issued under the provisions of this Law.

17.2 Every licence to solicit will be a personal licence to the applicant and is not transferable.

17.3 No person may apply for a licence to solicit on behalf of any other person.

17.4 Soliciting within Westbank Lands between the hours of 9:00 p.m. and 9:00 a.m. is not permitted, except by special permission of the Business Licence Officer.

17.5 No person will sell any goods whatsoever from out of any vehicle or conveyance on any street or road within Westbank Lands provided that this will not apply to vendors of frozen confections. Such selling may only be undertaken from private property and with the approval and knowledge of the registered holder. This approval in no way releases such person from other requirements of this Law.

## **18. BUILDING CONTRACTORS**

18.1 Every person licenced as a building contractor or general contractor must, on the request of the Business Licence Officer, provide the Business Licence Officer with the list of all subtrades engaged on each specific job, on a form established by the Business Licence Officer, from time to time.

18.2 Where any subtrade work requiring mandatory Trade Qualification Certificates is to be undertaken by the General Building Contractor or Residential Building Contractor or one of their employees, Trade Qualification Certificates must be produced prior to the issuing of a licence.

18.3 Trade Qualification Certificates are required as follows:

- (a) plumbing, steam fitting, pipe fitting and sprinkler fitting;
- (b) roofing, damp and waterproofing;
- (c) refrigeration; and
- (d) sheet metal.

## **19. CARNIVALS - INSURANCE AND INSPECTIONS REQUIRED**

19.1 Any person seeking a licence to hold a carnival or circus must obtain public liability insurance in the minimum amount of \$2,000,000 for personal injury, death and property damage. The insurance must contain a clause excluding Westbank from liability in the event of injury or damage being done to any person or property as a result of any activity or street parade of the carnival or circus. Proof of such insurance must be submitted to the satisfaction of the Business Licence Officer prior to the granting of the licence.

19.2 An inspection certificate from an accredited safety engineer must be submitted to the Business Licence Officer before a licence will be granted. The inspection certificate must state in precise terms that all machines, rides or equipment used by the public conform to acceptable standards and such certificates must be submitted every seven days during the term of licence or as directed by the Business Licence Officer.

19.3 A minimum cash bond in the amount of \$1,000.00 must be deposited with the WFN Cashier and such bond or part thereof will be forfeited to Westbank to pay for any damages or the cost of any clean-up required during or after the term of the licence. Such bond or part thereof will be returned to the licensee upon determination by the Business Licence Officer that all conditions regarding damages and clean-up are satisfactory.

## **20. DANCE HALLS AND CABARETS**

20.1 The Business Licence Officer and the WFN Law Enforcement Officer are required to inspect or supervise all dance halls or cabarets licenced or intended to be licenced under the provisions of this Law, and to ensure that such provisions are conducted properly and that all persons who are patrons, guests or customers of such dance hall or cabaret, or persons engaged in any dance or form of any entertainment therein conduct themselves in a proper and orderly manner. Any person refusing any such authorized person admittance or preventing such inspection, will be guilty of an offence and subject to the penalty provisions contained in this Law.

## **21. FRUIT AND VEGETABLE VENDORS**

21.1 All vehicles and produce must be inspected by the Medical Health Officer at Health Canada, Central Interior District. All applicants must receive certification from the Medical Health Officer prior to a business licence being issued. All sites for these sales are to conform to the provisions of any valid and subsisting Westbank Laws.

## **22. VENDING MACHINES**

22.1 Every person owning, keeping or maintaining any vending machine must, when applying for a licence under this Law, notify the Business Licence Officer in writing of the number of vending machines owned, kept or maintained

by him. In the event of any such person increasing the number of vending machines owned, kept or maintained by him during the current period of the licence, such person must forthwith notify the Business Licence Officer in writing of such increase in number.

22.2 No person will own, keep or maintain any vending machine unless there be affixed or attached in some conspicuous place thereon a certificate or plate supplied by the Business Licence Officer indicating that the owner or operator thereof has procured a licence under this Law for the current licence period.

22.3 No person other than the WFN Law Enforcement Officer can alter, remove, damage, deface or destroy any such certificate or plate so affixed or attached to any vending machine.

### **PART III – GENERAL PROVISIONS**

#### **23. FEES AND FORMS**

23.1 Council may, by resolution passed at a duly convened meeting, establish, correct, revise or update the terms of any applicable fee schedules, forms, protocols or other related documentation which complement and support this Law, and will post notice of same in a public area of the WFN administration building and make a copy of same available for viewing free of charge at the administrative offices of Westbank and available for distribution at a nominal charge.

23.2 Notwithstanding the provisions of section 23.1, any change made to any fees or charges payable under this Law will come into effect on the date which is six months after the date of the Council resolution approving such amendment.

#### **24. OFFENCES**

24.1 No person shall obstruct, interfere with or hinder Council, the Business Licence Officer, WFN Law Enforcement Officer or any authorized employee, officer or agent in the carrying out of their duties and responsibilities under this Law.

24.2 Any person who violates any of the provisions of this Law or who suffers or permits any act or thing to be done in contravention or in violation of any of the provisions of this Law, or who neglects to do or refrains from doing any act or thing required by any of the provisions of this Law, is guilty of an offence under this Law, and is liable to the penalties imposed by this Law.

24.3 Any person who is guilty of an offence under this Law is liable, on summary conviction to a fine of not more than Two Hundred Dollars (\$200.00).

#### **25. IMMUNITY**

25.1 No action for damages lies or may be instituted against present or past Council, Business Licence Officer, WFN Law Enforcement Officer, or members, employees, servants or agents of either Westbank or Council:

(a) for anything said or done or omitted to be said or done by that person in the actual or required performance of the person's duty or exercise of their authority; or

(b) for any alleged neglect or default in the actual or required performance of the person's duty or exercise of their authority.

25.2 Section 25.1 does not provide a defence if:

(a) Council, Business Licence Officer, WFN Law Enforcement Officer, members, employees, servants or agents have, in relation to the conduct that is the subject matter of the action, been guilty of dishonesty, gross negligence or malicious or wilful misconduct; or

(b) the cause of action is libel or slander.

25.3 Westbank, present or past Council, or members, employees, servants or agents of any of Westbank or Council is not liable for any damages or other loss, including economic loss, sustained by any person, or to the property of any person, as a result of neglect or failure, for any reason, to discover or detect any contravention of this Law or any other Westbank Law, or from the neglect or failure, for any reason or in any manner, to enforce this Law or any other Westbank Law.

25.4 All actions against Westbank for the unlawful doing of anything that:

(a) is purported to have been done by Westbank under the powers conferred by this Law or any Westbank Law; and

(b) might have been lawfully done by Westbank if acting in the manner established by law;

must be commenced within six (6) months after the cause of action first arose, or within a further period designated by Council in a particular case, but not afterwards.

25.5 Westbank is in no case liable for damages unless notice in writing, setting out the time, place and manner in which the damage has been sustained, is delivered to Westbank, within two (2) months from the date on which the damage was sustained. In case of the death of a person injured, the failure to give notice required by this section is not a bar to the maintenance of the action. Failure to give the notice or its insufficiency is not a bar to the maintenance of an action if the court before whom it is tried, or, in case of appeal, the Court of Appeal, believes:

(a) there was reasonable excuse; and

(b) Westbank has not been prejudiced in its defence by the failure or insufficiency.



## 26. APPLICATION OF LAW

26.1 Where any federal Act or regulation or provincial Act or regulation or any other Westbank Law may apply to any matter covered by this Law, compliance with this Law will not relieve the person from also complying with the provisions of the other applicable Act, regulation or law.

26.2 If any section of this Law is for any reason held invalid by a decision of a court of competent jurisdiction, the invalid section or subsection will be severed from and not affect the remaining provisions of this Law.

26.3 The headings given to the sections and paragraphs in this Law are for convenience of reference only. They do not form part of this Law and will not be used in the interpretation of this Law.

26.4 Unless otherwise noted, any specific statute named in this Law is a reference to an enactment of British Columbia and the regulations thereto, as amended, revised, consolidated or replaced from time to time, and any Law referred to herein is a reference to a law of Westbank, as amended, revised, consolidated or replaced from time to time.

## 27. REPEAL

27.1 *Business Licence By-law Nos. 1980-02, 1980-04 and 1996-08* are hereby repealed.

## 28. EFFECTIVE DATE

28.1 This Law will come into full force and effect on March 31, 2005.

BE IT KNOWN that this Law entitled, *WFN Business Licence Law No. 2005-17* is hereby read for the first, second, and third and final time and is hereby enacted as *Law No. 2005-17* by Council of Westbank First Nation at a duly convened meeting of Council held on the 14th day of February, 2005.

Voting in favour of the Law are the following members of Council:

[Robert Louie]

Chief Robert Louie

[Michael De Guevara]

Councillor Michael De Guevara

[Loretta Swite]

Councillor Loretta Swite

[Brian Eli]

Councillor Brian Eli

[Michael Werstuik]

Councillor Michael Werstuik

being a majority of those members of Council of Westbank First Nation present at the aforesaid meeting of Council.

The quorum of Council is three (3) members.

Number of members of Council present at the meeting: [5]

**OPASKWAYAK CREE NATION**  
**OCN ANNUAL TAX RATE BY-LAW NO. 1, 2005**

[Effective May 16, 2005]

WHEREAS pursuant to section 3.1 of the *OCN Land Tax By-law 1996* Chief and Council may in each year pass a by-law levying a land tax rate, and may prescribe a different rate for each class of property described in the *Land Tax 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:

1. For the purposes of subsections 3.1(1) and (3) of the *OCN Land Tax By-law 1996* there are hereby levied for the taxation year 2005 the following tax rates for each class of property:

Residential 1 (10)	24.9 mills on 45% of assessment value
Residential 2 (20)	24.9 mills on 45% of assessment value
Farm Property (30)	24.9 mills on 33% of assessment value
Pipeline Property (51)	24.9 mills on 50% of assessment value
Railway Property (52)	24.9 mills on 25% of assessment value
Other Property (60)	24.9 mills on 65% of assessment value
Golf Course Property (70)	24.9 mills on 8.7% of assessment value

2. For the purpose of various provisions of the *OCN Land Tax By-law 1996* the following fees and charges are established:

Copy of the assessment roll	\$50.00
Copy of a portion of the assessment roll (per page)	\$0.25/page
Filing an appeal with the Assessment Appeal Board	\$20.00
Tax Certificate	\$20.00

3. For the purposes of Section 10.4(3) of the *OCN Land Tax By-law 1996*, the penalty rate in respect of unpaid taxes is 1.25% per month.

4. This by-law may be cited for all purposes as the *OCN Annual Tax Rate By-law No. 1, 2005*.

5. This by-law shall come into force and effect immediately upon approval by the Minister of Indian Affairs and Northern Development.

APPROVED AND PASSED at a duly convened meeting of the Chief and Council of the Opaskwayak Cree Nation at the Opaskwayak Cree Nation Reserve No. 21E in Manitoba this 30th day of March, 2005.

A quorum of council consists of 5 OCN councillors.

\_\_\_\_\_  
Chief

\_\_\_\_\_  
[Maureen Brown]  
Councillor

\_\_\_\_\_  
[Don Lathlin]  
Councillor

\_\_\_\_\_  
[Danny Young]  
Councillor

\_\_\_\_\_  
[Clarence Constant]  
Councillor

\_\_\_\_\_  
[Marie L. Jebb]  
Councillor

\_\_\_\_\_  
[Mike Constant]  
Councillor

## MILLBROOK FIRST NATION 2005 RATES BY-LAW

[Effective May 26, 2005]

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 2005 Rates By-law*.

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 *2005 Rates By-law*.

APPROVED AND PASSED at a duly convened meeting of the Millbrook First Nation held at the Millbrook Band Administration Office, 835 Willow Street, Truro, Nova Scotia, this [16th] day of [February] , 2005.

A quorum of Council consists of 7.

Moved by: [Lloyd Johnson] Seconded by: [Chris Nasson]

[Lawrence Paul]  
Chief Lawrence Paul

[Barry Gloade]  
Councillor Barry Gloade

[Alex Cope]  
Councillor Alex Cope

[Gordon Johnson]  
Councillor Gordon Johnson

[Lloyd Johnson]  
Councillor Lloyd Johnson

[Loretta Bernard]  
Councillor Loretta Bernard

[Colin Bernard]  
Councillor Colin Bernard

[Chris Nasson]  
Councillor Chris Nasson

[Clara Gloade]  
Councillor Clara Gloade

---

[Peter Gloade]

Councillor Peter Gloade

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[Robert Gloade]

Councillor Robert Gloade

---

[Barry Martin]

Councillor Barry Martin

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[Adrian Gloade]

Councillor Adrian Gloade

The quorum of the Council is 7 members.

Number of members of the Council present at the meeting:

I, [Lloyd Johnson], Councillor of the Millbrook Band, do hereby certify that a true copy of the foregoing by-law was mailed to the Minister of Indian Affairs and Northern Development, for the Minister's approval, at the [Atlantic] office of the department pursuant to subsection 83(4) of the *Indian Act* this [17<sup>th</sup>] day of February, 2005.

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[Dave English]

Witness

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[Lloyd Johnson]

Chief/Councillor

# SCHEDULE “A”

The Council of the Millbrook First Nation hereby adopts the following taxation rates for the 2005 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> .
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Class 1 - Residential - Truro	\$ 17.20
Class 2 - Commercial - Truro	\$ 33.30
Class 3 - Residential - Truro Heights	\$ 7.70
Class 4 - Commercial - Truro Heights	\$ 18.30
Class 5 - Commercial - Sheet Harbour	\$ 30.30
Class 6 - Commercial - Cole Harbour	\$ 34.13
Class 7 - Residential - Sheet Harbour	\$ 12.13
Class 8 - Residential - Cole Harbour	\$ 13.73

**MILLBROOK BAND (FIRST NATION) OF INDIANS**  
**PROPERTY TAX EXPENDITURE BY-LAW**  
**BY-LAW NO. 2005-01**

[Effective May 26, 2005]

WHEREAS the Millbrook Band of Indians *Land Tax By-law*, hereinafter called *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 55 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 55 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 *Millbrook Property Tax Expenditure By-law*.

**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 Millbrook 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 Millbrook 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 55 of the *Property Assessment and Taxation By-law*;

“property assessment by-law” means the *Millbrook Indian Band Property Assessment By-law* approved and passed by the council on the 15th day of May, 1996 and approved by the Minister on the 3rd day of June, 1996, as amended from time to time;

“property taxation by-law” means the *Millbrook Indian Band Property Taxation By-law* approved and passed by the council on the 15th day of May, 1996 and approved by the Minister on the 3rd day of June, 1996, 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) sewerage treatment and water treatment works, facilities and plants;

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

(vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi), together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated reserve lands; and

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

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

“surveyor of taxes” means the surveyor of taxes appointed by council under the *Millbrook 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

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

(4) For greater certainty:

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

(b) nothing in this by-law shall have the effect of amending subsection 55 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 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 16th day of February, 2005.

[Lawrence Paul]

Chief

[Lloyd Johnson]

Councillor

[Clara Gloade]

Councillor

[Barry Martin]

Councillor

[Barry Gloade]

Councillor

[Peter Gloade]

Councillor

[Robert Gloade]

Councillor

[Alex Cope]

Councillor

[Chris Nasson]

Councillor

[Colin Bernard]

Councillor

[Gordon Johnson]

Councillor

[Loretta Bernard]

Councillor

[Adrian Gloade]

Councillor

The quorum of the Council is 7 members.

Number of members of the Council present at the meeting:

I, [Lloyd Johnson], Councillor of the Millbrook Band, do hereby certify that a true copy of the foregoing by-law was mailed to the Minister of Indian Affairs and Northern Development, for the Minister's approval, at the [Atlantic] office of the department pursuant to subsection 83(4) of the *Indian Act* this [17th] day of February, 2005.

[Dave English]

Witness

[Lloyd Johnson]

Councillor

**RÈGLEMENT ADMINISTRATIF  
SUR LES TAUX ANNUELS DE TAXES FONCIÈRES  
NUMÉRO 2, 2005**

[Entrer en vigueur le 14 avril 2005]

**ATTENDU QUE:**

1. Innu Takuaikan Uashat mak Mani-Utenam a promulgué un *Règlement administratif sur la taxation foncière de Uashat mak Mani-Utenam* le 17 octobre 1994, l'a amendé le 26 mars 1995 et l'a adopté le 20 novembre 1995;

2. En vertu de l'article 11(1) du *Règlement administratif sur la taxation foncière de Uashat mak Mani-Utenam*, il est nécessaire que Innu Takuaikan promulgue un Règlement administratif établissant, imposant et levant un impôt foncier pour chaque classe d'immeuble;

**EN CONSÉQUENCE:**

Innu Takuaikan Uashat mak Mani-Utenam promulgue les présentes:

1. L'annexe «A» jointe, est déclarée faire partie intégrante du présent Règlement administratif;

2. En vue de l'application des articles 11(1), 11(2) et 11(3) du *Règlement administratif sur la taxation foncière de Uashat mak Mani-Utenam*, il est par les présentes établi, imposé et levé pour l'année 2005, les taux de taxes foncières suivants, nommément pour chaque classe d'immeuble, le taux de taxe foncière indiqué à la colonne 4 de l'annexe «A» pour chaque classe d'immeuble retrouvée à la colonne 3 du même document;

3. Ce Règlement administratif peut être cité comme étant le *Règlement sur les taux annuels de taxes foncières de Uashat mak Mani-Utenam, numéro 2, 2005*;

4. Ce Règlement prend force et effet immédiatement après son approbation par le Ministère des Affaires Indiennes et du Nord Canada.

SOUMIS, PROPOSÉ, APPUYÉ ET ENTÉRINÉ lors d'une assemblée régulière de Innu Takuaikan Uashat mak Mani-Utenam, tenue au 1089 De Quen, à Sept-Îles, ce 14 février 2005.

Quorum:     [5]

[Elie-Jacques Jourdain]

Chef

[Celine Bellefleur]

Conseiller

[Yves Rock]

Conseiller

[Marcelle St-Onge]

Conseiller

[Marie-Marthe Fontaine]

Conseiller

[Gilles Jourdain]

Conseiller

[Bernadette Michel]

Conseiller

[Georges-Ernest Grégoire]

Conseiller

[Ronald Fontaine]

Conseiller

## ANNEXE "A"

## CLASSE ET TAUX DE TAXATION FONCIÈRE

Colonne 1 Secteur	Colonne 2 Nom de la Réserve	Colonne 3 Classe d'immeuble	Colonne 4 Taux de taxe Foncière 2005
UASHAT	Réserve Uashat Numéro: 027	1. Résidentiel	1,65
		2. Services publics	3,30
		3. Terrains non-aménagés	1,65
		4. Industries principales	3,25
		5. Industries légères	3,30
		6. Entreprises	3,30
		7. Terrains aménagés	1,65
		8. Loisirs et but non-lucratif	1,65
MANI-UTENAM	Réserve Mani-Utenam Numéro: 027A	1. Résidentiel	1,57
		2. Services publics	1,98
		3. Terrains non-aménagés	1,57
		4. Industries principales	1,97
		5. Industries légères	1,98
		6. Entreprises	1,98
		7. Terrains aménagés	1,57
		8. Loisirs et but non-lucratif	1,57



**WHITE BEAR FIRST NATIONS  
SMOKING BY-LAW NO. 2004-01**

[Effective January 1, 2005]

A By-law of the White Bear First Nations to regulate, control and prohibit smoking in enclosed public places.

WHEREAS Paragraph (a) of Section 81(1) of the *Indian Act*, R.S.C., ch. 1-5, empowers the Chief and Council of a Band to provide for the health of residents on the reserve and to prevent the spreading of contagious and infectious diseases;

AND WHEREAS, Paragraph (c) of Section 81(1) of the *Indian Act*, R.S.C., ch. 1-5, empowers the Chief and Council of a Band to make By-laws for the observance of law and order;

AND WHEREAS, Paragraph (q) of Section 81(1) of the *Indian Act*, R.S.C., ch. 1-5, empowers the Chief and Council of a Band to enact By-laws with respect to any matter arising out of or ancillary to the exercise of its powers;

NOW THEREFORE, The Council of the White Bear First Nation hereby makes the following By-law:

**SHORT TITLE**

1. This by-law may be cited as the *Smoking By-law*.

**PURPOSE**

2. The purpose of this by-law is to promote the safety, health and welfare of people through:

- (a) the adoption of the restrictions on the smoking or holding of lighted tobacco in certain places; and
- (b) the imposition of additional provisions respecting the smoking or holding of lighted tobacco in certain enclosed public places.

**DEFINITIONS AND SCHEDULES**

- 3.(1) In this By-law:

“accommodation units” means portions of hotels, motels or resorts set aside for guest living and sleeping quarters where:

- (i) the proprietor has asked the guest or occupant as to whether or not a room where smoking is permitted would be satisfactory,
- (ii) the guest or occupant has accepted the room with the knowledge that smoking has been and is permitted in the room, and

(iii) the room is marked with a sign on the door advising that smoking has been and is permitted in the room;

“bingo establishment” means the portion of any enclosed place or premises for which a bingo license has been issued by the White Bear First Nation;

“casino” means:

(i) a casino as defined in *The Saskatchewan Gaming Corporation Act, S.S., 1984 c.S-18.2*, or

(ii) an enclosed place or premises for which a casino license has been issued;

“Council” means the Council of the White Bear First Nations as defined in the *Indian Act*;

“employee” means a person, including a volunteer, who performs any work for or supplies any service to an employer, but does not include a person who is a member of a private club;

“employer” means a person who, as an owner, manager, contractor, superintendent, or overseer of any activity, business, work, trade, occupation or profession, has control over or direction of, or is indirectly or directly responsible for the employment of a person, whether paid or not;

“enclosed” means any premises, place, space, building or structure with at least three walls and a roof and includes the interior of a vehicle;

“enclosed public place” means all or any part of any building or other enclosed place that is open to the public or to which the public is customarily admitted or invited;

“enclosed workplace” means any workplace that is enclosed;

“hospital” includes a hospital, private hospital, psychiatric facility, nursing home, home for special care, charitable institution, or home for the aged or rest home, that provides acute or chronic care;

“officer” means any police officer, by-law enforcement officer or other person charged with the duty to preserve and maintain the public peace, and any person appointed by the Council for the purpose of maintaining law and order on the reserve;

“No-Smoking Sign” means the depiction of the International “No-Smoking” Symbol as set out in Schedule “A”;

“private club” means a place:

(i) that is operated by an organization which:

1. has a fixed membership list;
2. is composed of members, each of whom must pay a periodic membership fee;
3. is led by an executive group who are elected by all the members on a periodic basis;
4. has a constitution, by-laws or other governing documents that set out the rules for admission, conditions of membership, executive, meetings, fees, etc.;
5. is not for profit;
6. has any profits and/or losses borne by its members; and
7. operates for the benefit and enjoyment of its members.

(ii) which non-members may not enter unless accompanied bona fide by a member as a guest of that member;

“proprietor” of a place includes any person who owns, occupies, operates, maintains or controls the place or directs the activity carried on within the place;

“restaurant” means an enclosed place or premises for which a public eating establishment license has been issued and includes any lounge or other area maintained or operated in conjunction therewith for which a restaurant permit has been issued, or an endorsement obtained, pursuant to White Bear First Nations By-laws and regulations;

“smoke” or “smoking” includes the carrying of a lighted cigar, cigarette, pipe or any other lighted smoking equipment or product;

“tobacco” means tobacco in any form in which it is used or consumed, and includes snuff and raw leaf tobacco, but does not include any food, drug or device that contains nicotine to which the *Food and Drug Act (Canada)* applies.

(2) The following schedules, appendixes and forms are attached to, and form part of, this By-law:

Schedule “A” - International “no smoking” symbol.

Schedule “B” – Places included in the definition of “enclosed public place.”

### SMOKING IN CERTAIN PLACES PROHIBITED

3.(1) No person shall smoke or hold lighted tobacco in any enclosed public place where such activity is prohibited pursuant to this by-law.

(2) In addition to subsection (1), in the White Bear First Nations, no person shall smoke or hold lighted tobacco in the following places:

- (a) any enclosed portion of an office building, retail store, or other business or commercial establishment to which the public is ordinarily permitted access;
- (b) a vehicle used for public transit or a commercial vehicle for hire that is used to transport members of the public;
- (3) No proprietor of a place or premises to which section 4 applies:
  - (a) shall fail to post and display the No-Smoking Signs in the manner, size, and location prescribed in Schedule “A” ;
  - (b) shall allow persons to smoke or hold lighted tobacco products in such place or premises.

#### DEFINITIONS – PUBLIC PLACE

4.(1) For the purposes of this by-law, “public place” means, except where expressly provided in section 7 of this by-law, a place that is open to the public or to which the public has access by right, permission or invitation, express or implied, whether or not by payment of money or otherwise, and whether publicly or privately owned.

(2) For greater certainty, and without limiting the generality of section 3(1), a public place includes the places set out in Schedule “B” to this by-law.

(3) In the event of any uncertainty as to whether or not a particular place is a public place, the place in question shall be deemed to be a public place.

#### DEFINITIONS - WORKPLACE

5.(1) For the purposes of this by-law “workplace” includes any place or vehicle where one or more employees work, including amenity areas, corridors, eating areas, elevators, entrances, escalators, exits, foyers, hallways, laundry rooms, lobbies, lounges, meeting rooms, reception areas, stairways and washrooms used by an employee.

(2) In the event that a place or premises is both a workplace and a public place within the meaning of this by-law, the provisions regarding public place shall govern.

#### DESIGNATIONS

6. For the purposes of this by-law, all premises meeting the definition of “enclosed public place” herein or the definition of “enclosed workplace” herein shall be and are hereby designated as places in which smoking tobacco or holding lighted tobacco is prohibited.

## EXEMPTIONS

**7.(1)** The Council shall ensure that an area that is not less than 40% (percent) of the public areas of the following facilities shall be designated as smoking areas:

- (i) bingo halls;
- (ii) casinos; and
- (iii) accommodation units.

(2) Public facilities and businesses when used for Wakes and Funerals.

(3) Any activity exclusive to traditional First Nations cultural or spiritual practices and purposes involving tobacco and smoke carried out within a Public area or business.

(4) Notwithstanding anything herein to the contrary, the prohibitions and regulations in this by-law shall not apply to private clubs during such time periods when such private clubs are closed to members of the public.

## SMOKING IN PUBLIC PLACES

**8.(1)** No person shall smoke in an enclosed public place within the White Bear First Nations.

(2) No person shall place an ashtray for the use of smokers in an enclosed public place within the White Bear First Nations.

**9.(1)** No proprietor shall permit a person to smoke in an enclosed public place within the White Bear First Nations.

(2) No proprietor shall permit a person to place an ashtray for the use of smokers in an enclosed public place within the White Bear First Nations.

## SMOKING IN WORKPLACES

**10.(1)** No person shall smoke in an enclosed workplace within the White Bear First Nations.

(2) No person shall place an ashtray for the use of smokers in an enclosed workplace within the White Bear First Nations.

**11.(1)** No employer shall permit a person to smoke in an enclosed workplace within the White Bear First Nations.

(2) No employer shall permit a person to place an ashtray for the use of smokers in an enclosed workplace within the White Bear First Nations.

## SIGNS

**12.** The proprietor of an enclosed public place shall ensure that such enclosed public place is posted with no-smoking signs in a conspicuous manner at each entrance to the enclosed public place, to indicate that smoking is not permitted there. The employer of employees whose workplace is an enclosed workplace shall ensure that such enclosed workplace is posted with no-smoking signs in a conspicuous manner at each entrance to the enclosed workplace, to indicate that smoking is not permitted there.

## SIGN REMOVAL, ALTERATION, ETC., PROHIBITED

**13.** No person shall remove, cover up, mutilate, deface or alter any No-Smoking Sign displayed or posted pursuant to the By-law.

## ENFORCEMENT

**14.1(1)** No person shall obstruct an Enforcement Officer who is acting pursuant to the authority of this By-law.

(2) No person shall knowingly make a false or misleading statement to an Enforcement Officer or produce a false document or thing to an Enforcement Officer who is acting pursuant to the authority of this By-law.

**15.** Where any person is acting in violation of any of the provisions of this By-law an Officer or R.C.M.P. Officer may direct that person to cease the action and the person so directed shall forthwith comply with that directive or risk being charged with an offence pursuant to this by-law.

## PENALTY

**16.** A person who violates any provision of this by-law commits an offence and is liable on summary conviction to a fine not exceeding \$1,000.00 or to imprisonment for a term not exceeding thirty days, or to both.

**17.** The Chief and Council reserve the right to revisit this issue and amend the By-law at a duly convened Chief and Council Meeting of the White Bear First Nations.

## COMING INTO FORCE

**18.** This By-law shall come into force on January 1, 2005.

THIS BY-LAW IS HEREBY made at a duly convened meeting of the Band Council of the White Bear First Nations this 9th day of December, 2004.

Quorum of the Council is eight (8) members.

[Brian Standingready #531]

Chief

[Clarence Nokahoot #917]

Councillor

[Elmer Lonethunder #691]

Councillor

[Phyllis Gibson #1211]

Councillor

[Sandra StandingReady #1524]

Councillor

[G. Bruce Standingready #933]

Councillor

[Fred Maxie #1578]

Councillor

[Clint Kakakeway #1240]

Councillor

[Francis McArthur #512]

Councillor

I, Brian Standingready, Chief of the White Bear First Nations, do hereby certify that a true copy of the foregoing by-law was *mailed* to the Minister of Indian Affairs and Northern Development pursuant to subsection 82(1) of the *Indian Act*, this 9th day of December, 2004.

[Colleen Lonechild]

Witness

[Brian Standingready]

Chief

SCHEDULE “A”





## SCHEDULE “B”

### Places included in the definition of “enclosed public place”

- (1) Amusement arcades which includes places equipped with one (1) or more machines or devices that may be used for playing games solely for the entertainment and amusement of the players.
- (2) Arenas which include any building, location or premises comprised of, but not restricted to, a rink, floor or ice surface, spectator seating areas, dressing rooms and canteen facilities.
- (3) Bars which include any place where alcoholic beverages are purchased, consumed by, or given to and consumed by the public.
- (4) Common areas of buildings which include amenity areas, corridors, eating areas, elevators, entrances, escalators, exits, foyers, hallways, laundry rooms, lobbies, lounges, meeting rooms, parking garages, reception areas, stairways and washrooms.
- (5) Food courts which include any area within a shopping mall where food or drink is offered for sale, sold or made available to the public.
- (6) Places of public assembly, which include the whole or part of an indoor area to which the public has access by right or by invitation, express or implied, whether by payment of money or not, but does not include a place when used exclusively by one or more individuals for a private gathering or personal purpose.
- (7) Public facilities which include any hall, room or banquet area that is owned by the White Bear First Nations and is rented for an event or function.
- (8) Public restrooms which include any restroom or washroom to which the public has access.
- (9) Public transit vehicles which include buses, school buses and passenger vehicles used for hire, including taxicabs and limousines.
- (10) Reception areas which include the public space used by an office or establishment for the receiving or greeting of customers, clients or other persons dealing with such office or establishment.
- (11) Recreational facilities which includes a place where at least one recreation activity is carried out.
- (12) Restaurants which include places where food is purchased and consumed by or is given to and consumed by the public, including a food court in a shopping mall.
- (13) Retail shops which include any building or part of a building, booth, stall or place where goods are exposed for sale or offered for sale by retail.

- (14) School buses which includes a public vehicle licensed for the purpose of transporting children to and from school or to or from any activity, event or function associated therewith.
- (15) Service counters which include an indoor counter where a person receives a service including, but not limited to, the exchange of money, sales, provision of information, transactions, advice or the transfer of money or goods.
- (16) Service line means an indoor line of two (2) or more persons awaiting service of any kind regardless of whether or not such service involves the exchange of money, including but not limited to sales, transactions, provision of information or advice and transfers of money or goods.
- (17) Sports facility which includes a place where at least one sport is carried out.

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Amendment.....	Feb 25/03	7:2.486	
Property Assessment and Taxation By-law .....	April 22/05	9:2.326	
COLDWATER INDIAN BAND			
1998 Tax Rates By-law .....	June 11/98	2:2.389	
1999 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	
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	
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	

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BRITISH COLUMBIA (continued)			
COLUMBIA LAKE INDIAN BAND see also AKISQNUK FIRST NATION (continued)			
2001 Rates By-law .....	June 15/01	5:2.190	
2002 Rates By-law .....	May 29/02	6:2.346	
2003 Rates By-law .....	April 25/03	7:2.487	
COOK'S FERRY INDIAN BAND			
1996 Rates By-law .....	Feb 3/97	2:1.83	
1997 Rates By-law .....	May 30/97	2:1.84	
1998 Rates By-law .....	June 1/98	2:2.465	
2000 Rates By-law .....	Dec 18/00	5:2.192	
2001 Rates By-law .....	Oct 1/01	6:1.32	
2002 Rates By-law .....	Sept 1/02	7:1.81	
2003 Rates By-law .....	Aug 29/03	8:1.37	
2004 Rates By-law .....	June 4/04	8:2.355	
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	
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	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>COWICHAN INDIAN BAND (continued)</b>			
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	
Business Licensing By-law			
By-law No. 2, 1997 .....	Mar 19/98	2:2.467	
Property Assessment and Taxation			
Amendment By-law No. 2, 1997 .....	Dec 4/97	2:2.483	
Property Assessment and Taxation			
Amendment By-law No. 3, 2000 .....	July 27/00	5:2.194	
<b>COWICHAN TRIBES</b>			
Community Improvement Fee By-law, 2002...		7:1.85	
<b>DOIG RIVER INDIAN BAND</b>			
Financial Administration By-law .....	Aug 18/04	9:1.59	
<b>FORT NELSON FIRST NATION</b>			
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	
Property Tax Expenditure By-law.....	Aug 25/01	6:1.38	
Property Tax Expenditure By-law.....	Aug 5/02	7:1.89	
<b>KAMLOOPS INDIAN BAND</b>			
1999 Rates and Budget By-law .....	July 20/99	3:2.309	
2000 Rates and Budget By-law .....	Sept 30/00	5:1.5	
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	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>KAMLOOPS INDIAN BAND (continued)</b>			
2004 Budget By-law.....	Dec 2/04	9:1.83	
2005 Budget By-law.....	June 8/05	9:2.381	
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	
<b>A By-law to Amend the Business License</b>			
<b>By-law 1981-1 By-law Amendment</b>			
No. 1, 1997-1 .....	May 9/97	2:1.91	
Business Licensing By-law No. 2001-04.....	June 3/02	6:2.348	
<b>Property Assessment Amendment</b>			
By-law No. 00-52 .....	Dec 17/00	5:2.198	
<b>Property Assessment Amendment</b>			
By-law No. 00-54 .....	Dec 20/00	5:2.199	
Property Tax Expenditure By-law .....	July 29/97	2:1.123	
<b>Property Taxation and Assessment</b>			
Amendment By-law No. 00-51 .....	Dec 17/00	5:2.200	
Sales Tax By-law, 1998 .....	Sept 1/98	3:1.38	
Taxation Amendment By-law 1997-3 .....	Sept 30/97	2:2.486	
<b>Taxation and Implementation Amendment</b>			
By-law 1997-02 .....	July 4/97	2:1.129	



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<b>BRITISH COLUMBIA (continued)</b>			
<b>KANAKA BAR INDIAN BAND</b>			
2004 Rates By-law .....	June 4/04	8:2.359	
<b>KWANTLEN FIRST NATION</b>			
Property Assessment and Taxation By-law .....	Nov 2/04	9:1.101	
<b>KWAW KWAW APLT FIRST NATION</b>			
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	
Exemption By-law 1998.....	Aug 11/98	3:1.43	
Exemption By-law 1999.....	July 20/99	3:2.316	
Exemption By-law 2001.....	July 31/01	6:1.54	
Property Tax Expenditure By-law .....	Oct 19/00	5:1.16	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-02.....	Oct 19/00	5:1.23	
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	
<b>LAKAHAMEN FIRST NATION see also LEQ'Á:MEL FIRST NATION</b>			
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	

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LAKAHAMEN FIRST NATION see also LEQ'Á:MEL FIRST NATION (continued)			
Exemption By-law 1998.....	Aug 11/98	3:1.47	
Exemption By-law 1999.....	Sept 7/99	4:1.9	
Exemption By-law 2000.....	Dec 5/00	5:1.26	
Exemption By-law 2001.....	June 15/01	5:2.207	
Property Tax Expenditure By-law.....	Sept 21/00	5:1.27	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02.....	Sept 21/00	5:1.34	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-03.....	Feb 24/01	5:2.208	
LAKE BABINE NATION			
Financial Administration By-law .....	July 15/03	8:1.67	
LEQ'Á:MEL FIRST NATION see also LAKAHAMEN FIRST NATION			
2003 Rates By-law .....	Aug 29/03	8:1.100	
Railway Right-of-Way Rates By-law			
No. 2004-2 .....	Nov 15/04	9:1.155	
Rates By-law No. 2004 .....	June 17/04	9:1.158	
LHEIDLI T'ENNEH BAND			
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	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>L'HEIDI T'ENNEH BAND (continued)</b>			
Land Code .....	Dec 1/00	5:2.209	
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	
<b>L'HEIT-LIT'EN NATION INDIAN BAND</b>			
Taxation Rates By-law, 1996 .....	Jan 13/97	2:1.134	
Taxation Rates By-law, 1997 .....	June 20/97	2:1.135	
<b>LILLOOET INDIAN BAND</b>			
Property Tax Expenditure By-law .....	Mar 20/97	2:1.136	
Rates By-law 1996-T02 .....	Apr 28/97	2:1.144	
Rates By-law 1997-T01 .....	June 20/97	2:1.145	
Rates By-law 1998-T01 .....	June 18/98	2:2.508	
Rates By-law 1999-T01 .....	Sept 3/99	4:1.14	
Taxation Amending By-law No. 1996-T02 .....	Mar 20/97	2:1.146	
<b>LITTLE SHUSWAP INDIAN BAND</b>			
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	

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LOWER KOOTENAY INDIAN BAND			
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	5:1.138	
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	
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	
LOWER NICOLA INDIAN BAND			
1997 Annual Tax Rates By-law Number 12.....	July 14/97	2:1.151	
1998 Annual Tax Rates By-law Number 14.....	Aug 4/98	3:1.150	
1999 Annual Tax Rates By-law .....	May 31/99	3:2.324	
2000 Annual Tax Rates By-law .....	June 4/00	4:2.219	
2001 Annual Tax Rates By-law .....	Aug 2/01	6:1.157	
2002 Annual Tax Rates By-law .....	Sept 1/02	7:1.114	
2003 Annual Tax Rates By-law .....	May 29/03	8:1.102	
2004 Annual Tax Rates By-law .....	May 25/04	8:2.363	
Property Assessment Amending By-law Number 11 .....	July 23/97	2:1.154	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>LOWER NICOLA INDIAN BAND (continued)</b>			
Property Assessment By-law Amendment			
By-law Number 12.....	Jan 21/01	5:2.242	
<b>LOWER SIMILKAMEEN INDIAN BAND</b>			
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	
2002 Assessment By-law .....	Nov 30/02	7:1.117	
Annual Tax Rates By-law No. 1, 2004.....	Dec 8/04	9:1.165	
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 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)
<b>Property Taxation By-law,</b>			
Amendment By-law No. 1-2004.....	Dec 8/04	9:1.167	
<b>Property Tax Expenditure By-law</b>			
No. 1998.03.....	May 25/98	3:1.54	
<b>MATSQUI FIRST NATION</b>			
1998 Rates By-law .....	Aug 10/98	3:1.60	
1999 Rates By-law .....	July 30/99	4:1.16	
2000 Rates By-law No. 2000-02 .....	Dec 20/00	5:2.246	

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MATSQUI FIRST NATION (continued)			
2003 Rates By-law No. 2003-02 .....	Nov 23/03	8:2.366	
2002 Railway Right-of-Way Taxation Rates By-law No. 2002-04 .....	Sept 1/02	7:1.224	
2002 Rates By-law No. 2002-02 .....	Dec 18/02	7:2.496	
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	
MCLEOD LAKE INDIAN BAND			
Property Tax By-law .....	Feb 3/97	2:1.159	
MORICETOWN FIRST NATION			
2003 Rates By-law .....	July 14/03	8:1.105	
2004 Rates By-law .....	Aug 18/04	9:1.169	
Financial Adminstration By-law .....	Jan 14/03	7:2.505	
Property Assessment and Taxation By-law .....	Nov 27/02	7:1.225	
MUSQUEAM INDIAN BAND			
1997 Annual Tax Rates By-law .....	May 30/97	2:1.216	
1998 Rates By-law No. 1998-02 .....	June 10/98	3:1.63	
1999 Rates By-law No. 1999-01 .....	May 31/99	3:2.331	
2000 Rates By-law No. 2000-01 .....	June 4/00	4:2.224	
2001 Rates By-law No. 2001-01 .....	Sept 20/01	6:1.60	
2002 Rates By-law No. 2002-01 .....	July 15/02	6:2.385	
2003 Rates By-law No. 2003-01 .....	June 17/03	8:1.108	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>MUSQUEAM INDIAN BAND (continued)</b>			
2004 Rates By-law No. 2004-01 .....	July 6/04	9:1.171	
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	
<b>NADLEH WHUT'EN INDIAN BAND</b>			
1999 Rates By-law Amending By-law .....	July 20/99	3:2.333	<b>Sch A</b> by 1999 Rates By-law Amending By-law (3:2.333)
1999 Rates By-law .....	Mar 23/99	3:2.335	
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	
Financial Administration By-law .....	June 28/99	3:2.337	
Property Assessment and Taxation By-law .....	Apr 7/99	3:2.348	<b>ss.12, 19, 24(1), 46(1), 49</b> by Property Assessment and Taxation Amending By-law (4:1.19)
<b>Property Assessment and Taxation Amending By-law</b> .....	Sept 3/99	4:1.19	
<b>NAK'AZDLI INDIAN BAND</b>			
Property Assessment and Taxation By-law .....	Sept 30/00	5:1.40	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>NANAIMO INDIAN BAND see also SNUNEYMUXW FIRST NATION</b>			
Annual Tax Rates By-law No. 1, 1996.....	Jan 9/97	2:1.218	
Property Tax Expenditure By-law .....	Apr 7/97	2:1.220	
<b>NESKONLITH INDIAN BAND</b>			
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	
<b>NICOMEN INDIAN BAND</b>			
2004 Rates By-law .....	July 6/04	8:2.376	
<b>OHAMIL INDIAN BAND see SHXW'OWHÁMEL FIRST NATION</b>			
<b>OSOYOOS INDIAN BAND</b>			
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	
<b>PAVILION INDIAN BAND</b>			
Rates By-law 1997-T05 .....	July 14/97	2:1.229	



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<b>BRITISH COLUMBIA (continued)</b>			
<b>PAVILION INDIAN BAND (continued)</b>			
Rates By-law 1998-T05 .....	June 9/98	2:2.583	
Rates By-law 1999-T05 .....	May 31/99	3:2.399	
Rates By-law 2000-T05 .....	July 8/00	4:2.230	
Rates By-law 2001-T05 .....	Aug 6/01	6:1.67	
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	
<b>SEABIRD ISLAND INDIAN BAND</b>			
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	
Taxation By-law .....	Sept 20/01	6:1.109	
<b>SHUSWAP INDIAN BAND</b>			
1998 Rates By-law .....	June 9/98	2:2.585	
1997 Rates By-law .....	May 30/97	2:1.233	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>SHUSWAP INDIAN BAND (continued)</b>			
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	
Expenditure By-law.....	May 31/05	9:2.403	
<b>SHXW'ŌWHÁMEL FIRST NATION (OHAMIL INDIAN BAND)</b>			
Assessment By-law .....	Dec 11/03	8:2.386	
Rates By-law 2004-1.....	Dec 2/04	9:1.181	
Taxation By-law .....	Dec 11/03	8:2.424	
<b>SHXW'HÁ:Y VILLAGE (formerly SKWAY INDIAN BAND)</b>			
2005 Rates By-law .....	June 8/05	9:2.409	
Property Assessment and Taxation By-law .....	Nov 15/04	9:1.182	
<b>S.6, Sch II by Property Assessment and Taxation By-law, Amendment By-law No. 2004-02 (9:1.234)</b>			
<b>Property Assessment and Taxation By-law, Amendment By-law No. 2004-02.....</b>			
<b>Nov 15/04</b>			
<b>SISKA INDIAN BAND</b>			
Taxation Amending By-law 2005-01 .....	Mar 22/05	9:2.411	
<b>SKEETCHESTN INDIAN BAND</b>			
Annual Tax Rates By-law No. 5, 1997.....	May 30/97	2:1.234	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>SKETCHSTN INDIAN BAND (continued)</b>			
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	
Annual Tax Rates By-law No. 9, 2004.....	June 21/04	8:2.456	
Financial Management By-law No. 1985-2 (Revised 1996).....	Aug 5/97	2:2.606	
<b>SKIDEGATE INDIAN BAND</b>			
Property Assessment and Taxation By-law .....	Feb 1/02	6:2.397	
<b>SKOWKALE FIRST NATION</b>			
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	
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	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>SKOWKALE FIRST NATION (continued)</b>			
Exemption By-law 1-2003 .....	Sept 15/03	8:1.152	
Exemption By-law 1-2004 .....	Aug 26/04	9:1.238	
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	
<b>SKUPPAH INDIAN BAND</b>			
2002 Rates By-law .....	Oct 10/02	7:2.521	
2003 Rates By-law .....	Aug 29/03	8:1.153	
2004 Rates By-law .....	Aug 18/04	9:1.239	
<b>SKWAY INDIAN BAND see SHXWHÁ:Y VILLAGE</b>			
<b>SLIAMMON FIRST NATION</b>			
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	
Property Tax Expenditure By-law .....	June 20/97	2:1.254	
Property Tax Expenditure By-law .....	Aug 6/01	6:1.164	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>SLIAMON FIRST NATION (continued)</b>			
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	
<b>SNUNEYMUXW FIRST NATION see also NANAIMO INDIAN BAND</b>			
2002 Taxation Rates By-law .....	Sept 1/02	7:1.300	
2003 Taxation Rates By-law .....	Aug 26/03	8:1.164	
2004 Taxation Rates By-law .....	June 4/04	8:2.466	
<b>SODA CREEK INDIAN BAND</b>			
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	
<b>Property Assessment and Taxation</b>			
By-law No. 1998-TX01 .....	Dec 23/97	2:2.626	
Property Tax Expenditure By-law.....	Sept 3/99	4:1.43	
<b>SONGHEES FIRST NATION</b>			
1998 Rates By-Law No. 1998-02 .....	June 9/98	2:2.683	
1999 Rates By-law No. 1999-02 .....	May 31/99	3:2.411	
2000 Rates By-law No. 2000-02 .....	June 25/00	4:2.237	
2001 Rates By-law No. 2001-02 .....	June 15/01	5:2.260	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>SONGHEES FIRST NATION<sup>1</sup> (continued)</b>			
2002 Rates By-law No. 2002-02 .....	June 3/02	7:1.305	
2003 Rates By-law No. 2003-02 .....	June 9/03	8:1.168	
2004 Rates By-law No. 2004-02 .....	May 10/04	8:2.471	
2005 Rates By-law No. 2005-02 .....	April 18/05	9:2.414	
Property Tax Expenditure By-law .....	Sept 21/00	5:1.103	
Property Tax Expenditure By-law .....	June 15/01	5:2.262	
Property Tax Expenditure By-law .....	June 3/02	7:1.307	
Property Tax Expenditure By-law .....	June 9/03	8:1.170	
Property Tax Expenditure By-law .....	May 10/04	8:2.473	
Property Tax Expenditure By-law .....	April 18/05	9:2.416	
<b>SONGHEES INDIAN BAND</b>			
1997 Annual Tax Rates By-law .....	June 2/97	2:1.261	
<b>SPEZZUM INDIAN BAND</b>			
1996 Property Rates By-law .....	Jan 9/97	2:1.263	
<b>SQUAMISH INDIAN BAND</b>			
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	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>SQUAMISH INDIAN BAND (continued)</b>			
Annual Tax Rates By-law No. 1, 2005 .....	June 8/05	9:2.424	
Property Assessment By-law, Amendment By-law No. 1-1998 .....	June 9/98	3:1.80	
Property Assessment By-law, Amendment By-law No. 1-1999 .....	Feb 8/00	4:2.244	
Property Assessment By-law, Amendment By-law No. 1-2000 .....	Dec 20/00	5:2.275	
Property Assessment By-law, Amendment By-law No. 1-2001 .....	Feb 16/02	6:2.462	
Property Assessment By-law, Amendment By-law No. 1-2002 .....	Feb 14/03	7:2.523	
Property Taxation By-law, Amendment By-law No. 1-1998 .....	June 9/98	3:1.84	
<b>ST. MARY'S INDIAN BAND</b>			
Rates By-law 1997-T05 .....	June 2/97	2:1.270	
Rates By-law 1998-T05 .....	June 18/98	2:2.690	
Rates By-law 1999-T07 .....	July 30/99	4:1.49	
Rates By-law 2000-YR08 .....	June 25/00	4:2.247	
Rates By-law 2001-YR09 .....	Aug 6/01	6:1.172	
Rates By-law 2002-YR10 .....	Sept 1/02	7:1.315	
Rates By-law 2003-YR11 .....	Aug 29/03	8:1.183	
Rates By-law 2004-YR12 .....	Sep 28/04	9:1.241	

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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	
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	
TL'AZT'EN NATION			
2000 Expenditure By-law .....	Dec 20/00	5:2.278	
2002 Expenditure By-law .....	July 15/02	7:1.316	
2003 Expenditure By-law .....	June 9/03	8:1.186	
2004 Expenditure By-law .....	Aug 26/04	9:1.243	
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	
TOBACCO PLAINS INDIAN BAND			
2002 Rates By-law .....	June 3/02	6:2.471	
2003 Rates By-law .....	June 11/03	8:1.189	
2004 Rates By-law .....	July 6, 2004	8:2.486	
TSAWOUT INDIAN BAND			
Rates By-law 1997-T01 .....	May 28/97	2:1.271	



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<b>TSAWOUT INDIAN BAND (continued)</b>			
Rates By-law 1998-TX01 .....	June 9/98	2:2.691	
Rates By-law 1999-TX01 .....	May 31/99	3:2.418	
Rates By-law 2000 TX-01 .....	June 4/00	4:2.248	
Rates By-law 2001 TX-02 .....	June 13/01	5:2.279	
Rates By-law 2002 TX-01 .....	May 29/02	6:2.473	
Rates By-law 2003 TX-01 .....	June 1/03	7:2.526	
Rates By-law 2004 TX-01 .....	May 25/04	8:2.488	
Rates By-law 2005 TX-01 .....	May 31/05	9:2.429	
<b>TSAWWASSEN FIRST NATION</b>			
1997 Rates By-law .....	June 2/97	2:1.275	
1998 Rates By-law .....	June 18/98	2:2.694	
1999 Rates By-law .....	May 31/99	3:2.422	
2000 Rates By-law .....	June 4/00	4:2.295	
2001 Rates By-law .....	June 15/01	5:2.281	
2002 Rates By-law .....	June 3/02	6:2.474	
2003 Rates By-law .....	May 29/03	8:1.191	
2004 Rates By-law .....	May 30/04	8:2.490	
2005 Rates By-law .....	June 8/05	9:2.431	
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	

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BRITISH COLUMBIA (continued)			
TSAWWASSEN FIRST NATION (continued)			
By-law Authorizing Reduction of Taxes by an Amount Equal to Provincial Home Ownership Grants .....	June 1/98	2:2.693	
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	
TSILEIL-WAUTUTH NATION (BURRARD INDIAN BAND)			
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	
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 .....	Feb 8/00	4:2.302	s.46 by Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-2000 (4:2.304)

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<b>TSEIL-WAUTUTH NATION (BURRARD INDIAN BAND) (continued)</b>			
Consolidated Property Assessment and Taxation By-law 1997 Amendment			
By-law 1999-2000 .....	Dec 7/99	4:2.304	
Expenditure By-law No. EXP-2000-01 .....	Dec 18/00	5:2.285	
<b>TZEACHTEN FIRST NATION</b>			
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	
Exemption By-law 1998.....	Aug 11/98	3:1.89	
Exemption By-law 1999.....	July 20/99	3:2.426	
Exemption By-law 2001.....	June 15/01	5:2.292	
Exemption By-law 2002.....	Sept 1/02	7:1.323	
Property Tax Expenditure By-law .....	Sept 21/00	5:1.115	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-02.....	Sept 6/00	5:1.122	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-03.....	Dec 20/00	5:2.293	
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	
<b>UPPER SIMILKAMEEN INDIAN BAND</b>			
1997 Rates By-law .....	Aug 15/97	2:1.278	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>UPPER SIMILKAMEEN INDIAN BAND (continued)</b>			
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	
2002 Assessment By-law .....	Dec 19/02	7:2.528	
Expenditure By-law.....	Jan 15/03	7:2.576	
Property Tax Amending By-law No. 1 (1997) .	Nov 7/97	2:2.752	
Property Tax By-law .....	Feb 11/97	2:1.280	
Property Taxation By-law .....	Dec 19/02	7:2.581	
<b>WEST MOBERLY FIRST NATIONS #545</b>			
Financial Administration By-law .....	Feb 16/02	6:2.476	
Property Assessment and Taxation By-law .....	May 29/02	6:2.487	
<b>WESTBANK FIRST NATION</b>			
1997 Expenditure By-law Annual Budget .....	July 29/97	2:1.337	
1997 Tax Rate Schedule Amending By-law ...	May 28/97	2:1.339	
1998 Expenditure By-law Annual Budget .....	May 28/98	3:1.95	
1998 Tax Rate Schedule Amending By-law .....	May 28/98	3:1.97	
1999 Expenditure By-law Annual Budget .....	May 28/99	3:2.430	
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	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>WESTBANK FIRST NATION (continued)</b>			
2001 Expenditure By-law Annual Budget .....	June 15/01	5:2.296	
2001 Tax Rate Schedule Amending By-law .....	May 30/01	5:2.298	
2002 Expenditure By-law Annual Budget .....	May 29/02	6:2.539	
2002 Tax Rate Schedule Amending By-law .....	May 29/02	6:2.541	
2003 Expenditure By-law Annual Budget .....	May 25/03	8:1.199	
2003 Tax Rate Schedule Amending By-law .....	May 25/03	8:1.201	
2004 Expenditure By-law Annual Budget .....	May 31/04	8:2.496	
2004 Tax Rate Schedule Amending By-law .....	May 31/04	8:2.498	
2005 Expenditure By-law Annual Budget .....	May 31/05	9:2.435	
2005 Tax Rate Schedule Amending By-law .....	May 31/05	9:2.438	
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	
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	

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WESTBANK FIRST NATION (continued)			
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	<b>repealed</b> by Tsinstikeptum Indian Reserve No. 9 Capital Expenditure By-law No. 00-TX-06 (5:2.309)
Tsinstikeptum Indian Reserve No. 9 Capital Expenditure By-law No. 00-TX-06 .....	Dec 21/00	5:2.309	
[Tsinstikeptum] I.R. #9 Pine Stadium Lighting Improvement Project Capital Expenditure By-law No. 04-TX-02 .....	July 6/04	8:2.501	
[Tsinstikeptum] I.R. #9 Water Distribution System Capital Expenditure By-law No. 02-TX-04 .....	Nov 30/02	7:1.326	
Tsinstikeptum I.R. #10 Capital Expenditure			
By-law No. 00-TX-01 .....	May 7/00	4:2.341	<b>repealed</b> by Tsinstikeptum Indian Reserve No. 10 Capital Expenditure By-law No. 00-TX-05 (5:2.311)
Tsinstikeptum Indian Reserve No. 10 Capital Expenditure By-law No. 00-TX-05 .....	Dec 21/00	5:2.311	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>WESTBANK FIRST NATION (continued)</b>			
[Tsinstikeptum] I.R. #10 Highway 97 Infrastructure and Road Access			
Improvement Project Capital Expenditure By-law No. 03-TX-05 .....	May 10/04	8:2.504	
[Tsinstikeptum] I.R. #10 Lakeridge Sewer Project Capital Expenditure			
By-law No. 03-TX-04 .....	Nov 18/03	8:2.509	
[Tsinstikeptum] I.R.#10 Water Distribution System Capital Expenditure By-law No. 01-TX-02 .....	May 5/01	5:2.305	
[Tsinstikeptum] I.R. #10 Westside Road Lift Station Project Capital Expenditure			
By-law No. 04-TX-01 .....	May 10/04	8:2.517	
WFN Business Licence Law No. 2005-17 ..	Mar 31/05	9:2.441	
<b>WHISPERING PINES/CLINTON INDIAN BAND</b>			
1997 Rates By-law .....	May 30/97	2:1.346	
1998 Rates By-law .....	June 18/98	2:2.760	
1999 Rates By-law .....	July 20/99	3:2.435	
2001 Rates By-law .....	Dec 19/01	6:2.543	
2002 Rates By-law .....	Oct 10/02	7:1.331	
2003 Rates By-law .....	Nov 18/03	8:2.522	
2004 Rates By-law .....	Aug 18/04	9:1.248	
Property Tax Expenditure By-law 1996 .....	Feb 3/97	2:1.350	

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WILLIAM LAKE INDIAN BAND			
Property Assessment and Taxation By-law .....	Apr 19/04	8:2.524	
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	
YEKOOCHE FIRST NATION No. 728			
Financial Administration By-law .....	Nov 27/02	7:2.697	
Property Assessment and Taxation By-law .....	Feb 25/03	7:2.708	
MANITOBA			
MARCEL COLOMB FIRST NATION			
Band Custom Election Code .....	Mar 12/99	3:2.437	
OPASKWAYAK CREE NATION			
OCN Annual Tax Rate By-Law No. 1, 1998....	May 25/98	2:2.762	
OCN Annual Tax Rate By-law No. 1, 1999 ....	May 17/99	3:2.457	
OCN Annual Tax Rate By-law No. 1, 2000 ....	July 11/00	4:2.384	
OCN Annual Tax Rate By-law No. 1, 2001 ....	May 19/01	5:2.313	
OCN Annual Tax Rate By-law No. 1, 2002 ....	May 29/02	6:2.545	
OCN Annual Tax Rate By-law No. 1, 2003 ....	May 13/03	7:2.759	
OCN Annual Tax Rate By-law No. 1, 2004 ....	May 3/04	8:2.575	
OCN Annual Tax Rate By-law No. 1, 2005 ....	May 16/05	9:2.457	
OCN Land Tax By-law Amendment 1998 .....	June 9/98	3:1.99	
OCN Land Tax Expenditure By-law 1998 .....	June 9/98	3:1.101	



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<b>NEW BRUNSWICK</b>			
<b>MIAWPUKEK FIRST NATION</b>			
Telephone Companies Taxation By-law.....	Feb 9/00	4:2.386	
<b>RED BANK FIRST NATION</b>			
Property Assessment and Taxation By-law .....	May 5/01	5:2.315	
<b>NORTHWEST TERRITORIES</b>			
<b>HAY RIVER DENE BAND RESERVE No. 1</b>			
Business Licensing By-law .....	Jan 13/00	4:2.390	
<b>NOVA SCOTIA</b>			
<b>ESKASONI BAND</b>			
2001 Taxation Rates By-law .....	May 5/01	5:2.367	
Property Assessment and Taxation By-law .....	June 9/98	3:1.108	
<b>MEMBERTOU BAND</b>			
Code No. 1997-1 Being a Code Respecting the Regulation of Traffic.....	Feb 22/97	3:1.157	
<b>MILLBROOK FIRST NATION</b>			
1998 Rates By-law .....	Dec 8/98	3:1.182	
2000 Rates By-law .....	Sept 21/00	5:1.123	
2001 Rates By-law .....	May 5/01	5:2.369	
2002 Rates By-law .....	May 26/02	7:1.333	
2003 Rates By-law .....	April 9/03	7:2.761	
2004 Rates By-law .....	May 10/04	8:2.577	
2005 Rates By-law .....	May 26/05	9:2.459	
Property Tax Expenditure By-law .....	May 26/05	9:2.462	

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NOVA SCOTIA (continued)			
PICTOU LANDING FIRST NATION			
Financial Administration By-law .....	July 4/00	4:2.407	
ONTARIO			
CHIPPEWAS OF GEORGINA ISLAND FIRST NATION			
Land Management Code .....	Jan 1/00	5:2.371	
CHIPPEWAS OF KETTLE & STONY POINT FIRST NATION			
Financial Management By-law .....	Nov 28/02	7:1.336	
CHIPPEWAS OF MNIKANING FIRST NATION			
Taxi and Limousine Licensing			
By-law No. 03-01 .....	Apr 21/04	8:2.580	
DOKIS FIRST NATION			
Financial Administration By-law .....	Mar 22/04	8:2.595	
LAC LA CROIX FIRST NATION			
Telephone Companies Taxation By-law.....	Dec 19/02	7:2.764	
MICHIPICOTEN FIRST NATION			
Financial Administration By-law .....	Nov 18/02	7:1.351	
MISSISSAUGAS OF SCUGOG ISLAND FIRST NATION			
Land Management Code .....	Jan 1/00	5:2.390	
NIPISSING FIRST NATION			
Telephone Companies Taxation By-law.....	Jan 7/99	3:2.459	
Telephone Companies Taxation			
Expenditure By-law .....	Feb 25/01	5:2.410	

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