

First Nations Gazette



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2007

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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 2007 Vol. 11, 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. *Stoney First Nation Tax Rates By-law 2007*, F.N. Gaz. 2007.11:2.256.

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

[Effective June 25, 2007]

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

WHEREAS the Council of the Alexander First Nation enacted the *Alexander First Nation Property Assessment and Taxation By-law* on June 7, 2002;

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 *Alexander First Nation Tax Rates By-law 2007*.

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

In Reserve No. 134;

(a) for non-residential and linear property 2.20%

(b) for machinery and equipment 1.55%

In Reserve No. 134A;

(a) for non-residential and linear property 1.17%

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on April 19, 2007.

Chief Raymond Arcand

[Kimberly Paul]

Councillor Kimberly Paul

[Kurt Burnstick]

Councillor Kurt Burnstick

[Bernard Paul]

Councillor Bernard Paul

Councillor Joe Newborn

[Howard Auigbelle]

Councillor Howard Auigbelle

[Glen Burnstick]

Councillor Glen Burnstick

**ALEXIS NAKOTA SIOUX NATION
TAX RATES BY-LAW 2007**

[Effective August 7, 2007]

DO HEREBY RESOLVE:

WHEREAS a quorum of Chief and Council met at a duly convened meeting on the 3rd day of May, 2007;

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;

AND WHEREAS the Chief and Council of the Alexis Nakota Sioux Nation derive their authority from and are responsible to the membership of the Alexis Nakota Sioux Nation for the peace, order and good governance of the membership of the Alexis Reserves;

WHEREAS pursuant to subsection 83(1) (a) of the *Indian Act*, R.S.C. 1985, c.I-5, the Council of the 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 with respect to any matter arising out of or ancillary to such purpose; and

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

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

1. This by-law may be cited for all purposes as the *Alexis Nakota Sioux Nation Tax Rates By-law 2007*.

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

In Reserve No. 133;

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

In Reserve No. 232;

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

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 3rd day of May, 2007.

Quorum: [6/8]

[Cameron Alexis]
Chief Cameron Alexis

[Clayton (Tony) Alexis]
Councillor Clayton (Tony) Alexis

[Darwin Alexis]
Councillor Darwin Alexis

[Henry (Hank) Alexis]
Councillor Henry (Hank) Alexis

[Sandy Wayne Alexis]
Councillor Sandy Wayne Alexis

Councillor Bruce Potts

Councillor Elmer Potts

[Gloria Potts]
Councillor Gloria Potts

**BIGSTONE CREE FIRST NATION
TAX RATES BY-LAW 2007**

[Effective June 4, 2007]

WHEREAS the Chief and Council of Bigstone Cree Nation have been elected and are empowered to act on behalf of the Membership; and

WHEREAS the Chief and Council of Bigstone Cree Nation have met at a duly convened meeting in Desmarais, Alberta on [April 18] , 2007, with sufficient Council members to constitute a quorum;

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

WHEREAS the Chief and Council of the Bigstone Cree First Nation enacted the *Bigstone Cree First Nation Property Assessment and Taxation By-law* on April 15, 2004;

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

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

2. Pursuant to Section 12.1 of the *Bigstone Cree Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property shall be,

- (a) For non-residential 2.70%
- (b) For machinery and equipment 2.00%

Quorum [Five (5)]

[Francis Gladue]

Chief

[Albert Gladue]

Councillor

[Clayton Auger]

Councillor

[Silas Yellowknee]

Councillor

[Darrell Gerritts]

Councillor

[Clara Moberly]

Councillor

[Art Bigstone]

Councillor

**DENE THA' FIRST NATION
2006 PROPERTY TAX RATES BY-LAW**

[Effective December 7, 2006]

WHEREAS the Chief and Council of the Dene Tha' First Nation are empowered to act in the best interests of the Dene Tha' First Nation; and

WHEREAS the duly elected Chief and Council representing the Dene Tha' First Nation have met at a duly convened meeting held this 8th day of May, 2006; and

AND WHEREAS the Chief and Council of the Dene Tha' First Nation enacted the *Dene Tha' Property Assessment and Taxation By-law* on December 14, 1999 pursuant to *Indian Act*; and

NOW BE IT HEREBY RESOLVED that the rates herein below is established and in particular section 83(1) for the annual rate of taxation.

1. This By-law may be cited for all purposes as the *Dene Tha' 2006 Property Tax Rates By-law*.

2. Pursuant to section 11 of the *Dene Tha' Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property for tax year 2006 shall be:

- For non-residential property 1.75%
- For Machinery and equipment 1.05%

THE RATE HEREIN IS APPROVED by Chief and Council at a duly convened meeting held on May 8, 2006.

Quorum Five (5)

[James Ahnassay]

Chief

[Fabian Chonkolay]

Councillor

[John Deedza]

Councillor

[Darlene Hooka Nooza]

Councillor

[Thomas Talley]

Councillor

[Avalon Seniantha]

Councillor

[Kevin Ahkimnachie]

Councillor

SIKSIKA NATION
2006 TAX RATES BY-LAW

[Effective May 31, 2006]

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 purposes;

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 2006 Tax Rates By-law*.

2. Pursuant to Section 11 of the *Siksika Nation Property Assessment and Taxation By-law*, the rate 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 27, 2006.

Quorum 7

Chief

[Quintina Bear Chief-Adolpho]

Councillor

[Emery Medicine Shield]

Councillor

[Horace Bull Bear]

Councillor

[Gerald Sitting Eagle]

Councillor

[Janice Doore]

Councillor

[Kendall Panther Bone]

Councillor

[Hector Winnipeg]

Councillor

[Jason Doore]

Councillor

[Ruth Scalp Lock]

Councillor

[Barry Yellowfly]

Councillor

SIKSIKA NATION
TAX RATES BY-LAW 2007

[Effective August 7, 2007]

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

WHEREAS the Council of the 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 Tax Rates By-law 2007*.

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

(a) for non-residential 1.50%

(b) for machinery and equipment 0.85%

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on [April 19], 2007.

Chief Adrian Stimson Sr.

[Horace Bull Bear]

Councillor Horace Bull Bear

[Jason Doore]

Councillor Jason Doore

[Hector Winnipeg]

Councillor Hector Winnipeg

[Eldon Weasel Child]

Councillor Eldon Weasel Child

[Ruth Scalplock]

Councillor Ruth Scalplock

[Janice Doore]

Councillor Janice Doore

Councillor Emery Medicine Shield

Councillor Scotty Many Guns

[Gerald Sitting Eagle]

Councillor Gerald Sitting Eagle

[Ernest B. Yellowfly]

Councillor Ernest B. Yellowfly

Councillor Quintina Bear
Chief-Adolpho

Councillor Elroy Panther Bone

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

[Effective August 7, 2007]

DO HEREBY RESOLVE:

WHEREAS the Stoney Tribal Council is empowered to act for and on behalf of the people of the Bears paw, Chiniki and Wesley Bands; and

WHEREAS the Stoney Tribal Council has met in quorum at a duly convened meeting on the 17th day of April, 2007; and

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

AND WHEREAS the Council of the Stoney First Nation enacted the *Stoney Property Tax By-law* on July 9, 1992;

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

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

2. Pursuant to section 11 of the *Stoney Property Tax By-law*, the rate of tax applied against the assessed value of property shall be:

- | | |
|--------------------------------|-------|
| a) for non residential | 1.40% |
| b) for machinery and equipment | 0.70% |

Proper books and records will be kept in accordance with generally accepted accounting principles and will be open to Department staff at all reasonable times for review.

Explanation of these funds will be reflected in our audited statement due no later than July 31, 2007.

Quorum: Nine (9)

[Darcy Dixon]

Chief Darcy Dixon

[Bruce Labelle]

Chief Bruce Labelle

[Clifford Poucette]

Chief Clifford Poucette

[David Bearspaw, Jr.]

Councillor David Bearspaw, Jr.

[Henry Holloway]

Councillor Henry Holloway

[Charlie Abraham]

Councillor Charlie Abraham

[Gilbert Francis]

Councillor Gilbert Francis

[Homer Holloway]

Councillor Homer Holloway

[Tater House]

Councillor Tater House

[Roderick Lefthand]

Councillor Roderick Lefthand

Councillor Charles Mark

[Watson Kaquitts]

Councillor Watson Kaquitts

[Gordon Wildman]

Councillor Gordon Wildman

[Clifford Powderface]

Councillor Clifford Powderface

[Hank Snow]

Councillor Hank Snow

**STURGEON LAKE CREE NATION
2007 TAX RATES BY-LAW**

[Effective June 4, 2007]

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

WHEREAS the Council of the Sturgeon Lake Cree Nation enacted the *Sturgeon Lake Band Taxation and Business Licensing By-law* on July 23, 1986,

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

Pursuant to section 21 of the *Sturgeon Lake Band Taxation and Business Licensing By-law*, the 2007 tax rates for each class of property shall be:

- (a) For non-residential 1.63%
- (b) For machinery and equipment 1.00%

THIS RESOLUTION IS HEREBY ENACTED by Council at a duly convened meeting held on April 19, 2007.

Four (4)

[Richard Kappo]

Chief

[Vyola Goodswimmer]

Councillor

[Darwin Hamelin]

Councillor

[Curtis Mitchell]

Councillor

[Walter Goodswimmer]

Councillor

**ADAMS LAKE INDIAN BAND
TAX RATES BY-LAW 2007
BY-LAW NO. 2007-001**

[Effective July 10, 2007]

WHEREAS the Chief and Council of the Adams Lake Indian Band deems it advisable and in the best interests of the band to engage in the taxation for local purposes of land, or interests in land including rights to occupy, possess or use land in the reserve; and

WHEREAS the Chief and Council of the Adams Lake Indian Band passed the *Adams Lake Indian Band Property Assessment By-law PR-95-01* and *Taxation By-law PR-95-02* on the 25th day of December, 1995 and it was approved by the Minister on the 8th day of May, 1996;

NOW THEREFORE BE IT HEREBY RESOLVED THAT the following by-law be and is hereby enacted for the purpose of establishing annual rates of taxation.

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

2. Pursuant to section 18.1(3) of the *Adams Lake Indian Band Property Taxation By-law PR-95-02*, the Chief and Council shall impose and levy the tax rate.

3. Pursuant to section 18.1(4) of the *Adams Lake Indian Band Property Taxation By-law PR-95-02*, a by-law enacted pursuant to subsection (3) shall include a schedule.

THIS BY-LAW IS HEREBY ENACTED by the Chief and Council of the Adams Lake Indian Band at a duly convened meeting held on the 29th day of May 2007 at the Adams Lake Indian Band Administration Office, Chase, British Columbia.

[Nelson Leon]

Chief Nelson Leon

[Cliff Arnouse]

Councillor Cliff Arnouse

[Charlie Andrew]

Councillor Charlie Andrew

[Gina Johnny]

Councillor Gina Johnny

[Diane Jules]

Councillor Diane Jules

[Lynn Kenoras]

Councillor Lynn Kenoras

ADAMS LAKE INDIAN BAND

2007 TAX RATE SCHEDULE

BY-LAW NO. 2007-001

SCHEDULE "II"

PROPERTY CLASSES WITHIN EACH TAXATION DISTRICT

(SECTION 18.1)

Column 1 Name of Taxation District	Column 2 Named Reserves Comprising Taxation District	Column 3 Property Classes	Column 4 Tax Rate for the Taxation Year	
			I.R.#1-I.R.#5	I.R.#6-I.R.#7
Taxation District	The whole of the reserve lands of the Adams Lake Indian Band	1. Residential	9.0410	9.0077
		2. Utilities	62.4129	53.9881
		3. Unmanaged Forest Land	39.2600	11.8800
Adams Lake Indian Band	I.R. #1 to I.R. #5 (shown in bold)	4. Major Industry	24.5065	70.9154
	<i>I.R. #6 and I.R. #7 (shown in italic)</i>	5. Light Industry	38.5126	29.6036
		6. Business/Other	25.7410	27.2520
		7. Managed Forest Land	26.2100	6.0100
		8. Recreational/ Non-Profit	15.5835	8.7844
		9. Farm	18.2121	18.2929

AKISQNUK FIRST NATION
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 2007-03-27

[Effective June 4, 2007]

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

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

AND WHEREAS the *Taxation Expenditure By-law* is enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

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

SHORT TITLE

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

INTERPRETATION

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

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

“Band” means the Akisqnuq First Nation; formerly the Columbia Lake Indian Band;

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

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

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

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

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

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

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

“permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under section 67(5) of the *Property Taxation By-law*;

“*Property Assessment By-law*” means the *Property Assessment By-law* approved and passed by the Council on the 16th day of November, 1991 and approved by the Minister on the 9th day of March, 1992, as amended from time to time;

“*Property Taxation By-law*” means the *Property Taxation By-law* approved and passed by the Council on the 16th day of November, 1991 and approved by the Minister on the 9th day of March, 1992, as amended from time to time;

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

“public works” includes

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

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

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

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

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

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

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

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

together with Reserve lands appurtenant thereto;

(b) remediating environmentally contaminated Reserve lands; and

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

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

“Surveyor of Taxes” means the Surveyor of Taxes appointed by Council under the *Property Assessment and Taxation By-laws*;

“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 (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 the *Property Assessment and Taxation By-laws* 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 17th day of April, 2007.

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

[Wilf Teneese]

Chief Wilf Teneese

[Jesse Nicholas]

Councillor Jesse Nicholas

Councillor Samantha Sam

[Lorne Shovar]

Councillor Lorne Shovar

[Beatrice Stevens]

Councillor Beatrice Stevens

AKISQNUK FIRST NATION
EXPENDITURE BY-LAW
2007 TAXATION YEAR
SCHEDULE "A"
PROPERTY TAX BUDGET

Revenue:

Taxation Assessments	\$ 371,299.00
Interest and Penalties	\$ 2,600.00
BC Hydro Community Development	\$ 3,285.00
Total Tax Related Revenue	<u>\$ 377,184.00</u>

Expenditure:

Regional District	\$ 76,653.00
BC Assessment Authority	\$ 4,500.00
Legislative	\$ 55,000.00
Board of Review	\$ 3,500.00
Recreation	\$ 5,000.00
Recreation Facility – Capital	\$ 65,000.00
Community Development	\$ 3,285.00
Public Works	\$ 11,246.00
Environmental – Water	\$ 28,000.00
Tax Administration	\$ 57,000.00
Equipment Purchase	\$ 2,500.00
Home Owner Grants	\$ 20,000.00
Capital Reserve	\$ 45,000.00
Total Tax Expenditures	<u>\$ 377,184.00</u>

**AKISQNUK FIRST NATION
RATES BY-LAW NO. 2007-TX5**

[Effective June 4, 2007]

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 Akisqnuk First Nation enacted *Taxation and Assessment By-laws* on November 16, 1991;

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

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

2. Pursuant to section 24 of the *Akisqnuk First Nation 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 *2007 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Chief and Council of the Akisqnuk First Nation at a duly convened meeting held on the 17th day of April, 2007.

[Wilf Teneese]

Chief Wilf Teneese

[Jesse Nicholas]

Councillor Jesse Nicholas

[Lorne Shovar]

Councillor Lorne Shovar

[Beatrice Stevens]

Councillor Beatrice Stevens

Councillor Samantha Sam

SCHEDULE "A"

The Council of the Akisqnuq First Nation hereby adopt the following taxation rates for the 2007 taxation year for the following classes of property:

Classes of Property	Tax Rate
1. Residential	5.37
2. Utility	30
3. Unmanaged Forests	0
4. Major Industry	0
5. Light Industry	0
6. Business and Other	29
7. Managed Forests	0
8. Recreation/Non-profit	0
9. Farm	0
10. Railroad	0

**CAMPBELL RIVER FIRST NATION
RATES BY-LAW 2007
BY-LAW NO. 6**

[Effective June 25, 2007]

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

AND WHEREAS the Council of the Campbell River First Nation (also known as the Campbell River Indian Band) enacted the *Campbell River First Nation Property Assessment and Taxation By-law* on June 11, 2002;

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

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

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 *2007 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [24th] day of [May] , 2007.

[Robert Pollard]

Chief

[Tony Roberts, Jr.]

Councillor

[Dean Drake]

Councillor

[John Henderson]

Councillor

SCHEDULE "A"

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

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 11 of the <i>Campbell River First Nation Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	7.4526
Class 2 - Utilities	40.1025
Class 3 - Unmanaged Forest Land	20.4092
Class 4 - Major Industry	70.9595
Class 5 - Light Industry	25.3690
Class 6 - Business and Other	24.8058
Class 7 - Managed Forest Land	20.4092
Class 8 - Recreation/Non-Profit Organization	9.8564
Class 9 - Farm	11.6031

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

**CHEAM FIRST NATION
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 2-2006**

[Effective March 19, 2007]

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

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

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

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

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

SHORT TITLE

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

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

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

“Band” means the Cheam First Nation;

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

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

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

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

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

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

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

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

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

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

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

“public works” includes

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

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

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

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

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

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

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

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

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated Reserve lands; and

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

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

“Taxation Administrator” means the taxation administrator appointed by Council under the Cheam First Nation *Property Taxation By-law*;

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

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

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

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

ANNUAL PROPERTY TAX BUDGET

4.(1) On or before April 30 in each fiscal year, the taxation administrator shall prepare and table with Council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavor to consider such budget and resolution on or before June 15 of the same fiscal year.

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

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

(4) For greater certainty

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

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

PROPERTY TAX REVENUE ACCOUNTS

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

(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 9th day of November, 2006.

A quorum of Council consists of (3).

[Sidney Douglas]

Chief Sidney Douglas

[Sandra Victor]

Councillor Sandra Victor

[Rick Quipp]

Councillor Rick Quipp

[Chester Douglas]

Councillor Chester Douglas

[Joe Aleck]

Councillor Joe Aleck

SCHEDULE "A"

REVENUES

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

Community Development

Environmental Health Services

Fiscal Services

General Government Services

Protective Services

Recreation and Cultural Services

Taxes for Other Governments

Transportation

Utility Services

Other Expenditures

- Permitted *Property Assessment and Taxation By-law*
Expenditures

- Municipal Service Agreements

TOTAL EXPENDITURES	\$ X,XXX
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BALANCE	\$ X,XXX
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**CHEAM FIRST NATION
TAX RATES BY-LAW 2006**

[Effective March 19, 2007]

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

AND WHEREAS the Council of the Cheam First Nation enacted the *Cheam First Nation Assessment and Taxation By-laws (2004)* on October 28, 2004, approved by the Minister on December 20, 2004;

NOW BE IT HEREBY RESOLVED that the following Schedule “A”, enacted for the purpose of establishing annual rates of taxation, is hereby adopted and approved as the *Cheam First Nation Tax Rates By-law 2006*.

APPROVED AND PASSED at a duly convened meeting of the Council of the Cheam First Nation, held at the Cheam First Nation Administration Office, Rosedale, British Columbia, this 9th day of November, 2006.

A quorum consists of three (3) Councillors.

[Sidney Douglas]
Chief Sidney Douglas

[Rick Quipp]
Councillor Rick Quipp

[Sandra Victor]
Councillor Sandra Victor

[Chester Douglas]
Councillor Chester Douglas

[Joe Aleck]
Councillor Joe Aleck

SCHEDULE "A"
Prescribed Tax Rates
For the Taxation Year 2006

PROPERTY CLASS	TAX RATE PER \$1,000.00 OF ASSESSED VALUE
Class 2 - Utilities, Land	60.24567
Class 2 - Utilities, Improvements	58.12523
Class 5 - Light Industry, Land	23.89960
Class 5 - Light Industry, Improvements	23.25982
Class 9 - Farm, Land	20.71764

**CHEMAINUS FIRST NATION
PROPERTY TAX EXPENDITURE BY-LAW 2007**

[Effective June 4, 2007]

WHEREAS the *Chemainus Property Assessment and Taxation By-law* (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, including rights to occupy, possess or use land in the Reserve;

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

AND WHEREAS section 55 of the *Property Assessment and Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the Chemainus First Nation wishes to enact the *Property Tax Expenditure By-law* (the *Expenditure By-law*) for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

AND WHEREAS Council wishes to authorize expenditures (in addition to those authorized under section 55 of the *Property Assessment and Taxation By-law*) to be made out of property tax revenue from time to time in this by-law;

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

SHORT TITLE

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

DEFINITIONS

2. In this By-law,

“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 Chemainus First Nation, being a band within subsection 2(1) of the *Indian Act*;

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

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

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

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

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

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

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

“permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under section 55 of the *Property Assessment and Taxation By-law*;

“property tax revenue” includes all taxes and other moneys raised under the *Property Assessment and Taxation By-law*, including, without limiting the

generality of the foregoing, all interest earned thereon and other accumulations thereto from time to time;

“public works” includes

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

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

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

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

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

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

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

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

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated Reserve lands; and

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

“Reserve” means 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

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

“surveyor of taxes” means the surveyor of taxes appointed by Council under the *Property Assessment and Taxation By-law*;

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

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

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

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

ANNUAL PROPERTY TAX BUDGET

4.(1) On or before July 31 in each fiscal year, the surveyor of taxes shall prepare and table with Council a draft annual property tax budget for the then current fiscal year and a draft Band Council Resolution approving the budget, and Council shall endeavor to consider such budget and resolution on or before August 31 of the same fiscal year.

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

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

(4) For greater certainty

(a) 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 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 the Council of the Chemainus First Nation at a duly convened meeting held at Ladysmith, British Columbia on the [9th] day of [May], 2007.

Quorum of Council is 5.

[C.J. Peter Seymour Sr.]

Chief C.J. Peter Seymour Sr.

[Bob Daniels]

Councillor Bob Daniels

[Charlotte Elliott]

Councillor Charlotte Elliott

[David Harris Sr.]

Councillor David Harris Sr.

[Timothy Harris]

Councillor Timothy Harris

[Terry Sampson]

Councillor Terry Sampson

[Harvey Seymour Sr.]

Councillor Harvey Seymour Sr.

[John Elliott]

Councillor John Elliott

[Kevin Frenchy]

Councillor Kevin Frenchy

[Francis Harris]

Councillor Francis Harris

[Annie Jack]

Councillor Annie Jack

[Edward Seymour Sr.]

Councillor Edward Seymour Sr.

SCHEDULE "A"
Chemainus First Nation
2007 Annual Property Tax Budget

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$ 24,710
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$ 274
Total Revenues	\$ 24,984

EXPENDITURES

Community Development	\$ _____
Community Services	\$ _____
Environmental Health Services	\$ _____
Fiscal Services	\$ _____
General Government Services	\$ 23,000
Health Services	\$ _____
Protective Services	\$ 1,815
Recreation and Cultural Services	\$ _____
Taxes for Other Governments	\$ _____
Transportation	\$ _____
Utility Services	\$ _____
Permitted <i>Property Assessment and Taxation</i> <i>By-law</i> Expenditures	\$ _____
Municipal Service Agreements	\$ _____
Total Expenditures	\$ 24,815
BALANCE	\$ 169

**CHEMAINUS FIRST NATION
RATES BY-LAW 2007**

[Effective June 4, 2007]

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

AND WHEREAS the Council of the Chemainus First Nation enacted the *Chemainus First Nation Property Assessment and Taxation By-law* on February 8, 2005;

AND WHEREAS the Minister of Indian Affairs and Northern Development approved the By-law on April 22, 2005;

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

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

2. Pursuant to Section 11(1) of the *Chemainus 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 *Rates By-law 2007*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Chemainus First Nation at a duly convened meeting held at Ladysmith, British Columbia on the [18th] day of [April] , 2007.

Quorum of Council is five.

[Terry Sampson]

Chief Terry Sampson

[Robert Daniels]

Councillor Robert Daniels

[Harry Frenchy Jr.]

Councillor Harry Frenchy Jr.

Councillor Catherine Harris

[John Elliott]

Councillor John Elliott

[Kevin Frenchy]

Councillor Kevin Frenchy

Councillor Tim Harris

[Edward Seymour Sr.]

Councillor Edward Seymour Sr.

[Harvey Seymour Sr.]

Councillor Harvey Seymour Sr.

[Perry Seymour]

Councillor Perry Seymour

SCHEDULE "A"

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

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 16 of the <i>Chemainus 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>Chemainus First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	6.8040
Class 2 - Utilities	28.2117
Class 3 - Unmanaged Forest Land	0
Class 4 - Major Industry	25.8857
Class 5 - Light Industry	21.8478
Class 6 - Business and Other	19.5111
Class 7 - Managed Forest Land	10.4988
Class 8 - Recreation/Non-Profit Organization	8.6914

**COLDWATER INDIAN BAND
2007 TAX RATES BY-LAW**

[Effective June 25, 2007]

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

AND WHEREAS the Council of the Coldwater Indian Band enacted the *Coldwater Indian Band Property Assessment and Taxation By-law* on May 20, 1997;

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

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

2. Pursuant to Section 11 of the *Coldwater Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule “A” which is attached, and forms part of the *2007 Tax Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Coldwater Indian Band Council at a duly convened meeting held on the 30th day of May, 2007.

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

[Harold Aljam]

Chief Harold Aljam

[Felix Andrew]

Councillor Felix Andrew

Councillor Jerry Voght

[Laura Antoine]

Councillor Laura Antoine

[Dennis Saddleman]

Councillor Dennis Saddleman

[Lucille Henry]

Councillor Lucille Henry

[Matilda Katona]

Councillor Matilda Katona

Councillor Melvina Rosena Spahan

SCHEDULE "A"

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

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 11 of the <i>Coldwater Indian Band Property Taxation By-law</i> .	Rate of Tax applied against each \$1000.00 of the assessed value of the land and improvements as determined in accordance with Part V of the <i>Coldwater Indian Band Property Assessment and Taxation By-law</i> .
PROPERTY CLASS	TAX RATE
Class 1 - Residential	6.3109
Class 2 - Utilities	28.0417
Class 4 - Major Industry	25.9720
Class 5 - Light Industry	19.8682
Class 6 - Business/Other	17.4970
Class 7 - Managed Forest	10.3308
Class 8 - Recreational/Non-Profit Organization	7.5635
Class 9 - Farm	9.8635

COWICHAN INDIAN BAND
A BY-LAW TO FIX TAX RATE FOR THE YEAR 2007

[Effective August 7, 2007]

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 2007.

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 2007*.

TAX RATES

2. The following rates are hereby imposed and levied for the Calendar Year 2007 on the assessed value of land and improvements by property class.

Property Class		Tax Rate Percentage
(a) Residential	(1)	<u>1.00%</u> per thousand
Utilities	(2)	<u>4.2%</u> per thousand
Light Industry	(5)	<u>2.54%</u> per thousand
Business and Others	(6)	<u>2.03%</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 [27th] day of [June], 2007.

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

KAMLOOPS INDIAN BAND
2007 BUDGET BY-LAW
BY-LAW NO. 2007-01

[Effective July 12, 2007]

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 *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 taxation year 2007 pursuant to Section 83 of the *Indian Act* as follows:

Region 1	General KIB	Schedule "A"
Region 2	G&M and Leonard Estates	Schedule "B"
Region 3	Silver Sage	Schedule "C"
Region 4	Paul Lake	Schedule "D"
Region 5	Seven Mile	Schedule "E"
Region 6	Sage Meadows	Schedule "F"

This *KIB Budget By-law* is hereby authorized on behalf of the Kamloops Indian Band at Kamloops Indian Reserve #1 on the 26th day of June, 2007.

 Chief

 [Kevin Jules]

Councillor

 [Fred Seymour]

Councillor

 [Vicki W. Manuel]

Councillor

 [Connie Leonard]

Councillor

[Harry Paul Jr.]

Councillor

[Evelyn Camille]

Councillor

[Dave Manuel]

Councillor

Further, being the majority of those members of the Council of the Kamloops Indian Band present. There are seven (7) Council members and a quorum of Council is four (4) members.

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

SCHEDULE "A"

Region 1

KIB General

2007 Simplified Property Tax Budget for KIB General

General Government Services	\$1,390,346.00
Protective Services	\$114,500.00
Transportation Services	\$444,356.00
Recreational and Cultural Services	\$10,000.00
Fiscal Services	\$29,500.00
Other Expenditures	\$7,400.00
Taxes for Other Governments	\$18,000.00
2007 Property Tax Budget Total	\$2,014,102.00

SCHEDULE "B"

Region 2

G&M/Leonard Estates

2007 Simplified Property Tax Budget for GAM/LEONARD

General Government Services	\$26,115.00
Protective Services	\$18,712.00
Fiscal Services	\$44,595.00
Taxes for Other Governments	\$687.00
2007 Property Tax Budget Total	\$90,109.00

SCHEDULE "C"

Region 3

Silver Sage

2007 Simplified Property Tax Budget for Silver Sage

General Government Services	\$13,584.00
Protective Services	\$4,416.00
Recreational and Cultural Services	\$0.00
Fiscal Services	\$11,514.00
Taxes for Other Governments	\$207.00
2007 Property Tax Budget Total	\$29,721.00

SCHEDULE "D"

Region 4

Paul Lake

2007 Simplified Property Tax Budget for Paul Lake

General Government Services	\$74,630.00
Recreational and Cultural Services	\$0.00
Fiscal Services	\$58,933.00
Taxes for Other Governments	\$1,104.00
2007 Property Tax Budget Total	\$134,667.00

SCHEDULE "E"

Region 5

Seven Mile

2007 Simplified Property Tax Budget for 7 MILE

General Government Services	\$27,971.00
Protective Services	\$1,741.00
Fiscal Services	\$12,394.00
Taxes for Other Governments	\$631.00
2007 Property Tax Budget Total	\$42,737.00

SCHEDULE "F"

Region 6

Sage Meadows

2007 Simplified Property Tax Budget for Sage Meadows

General Government Services	\$4,342.00
Protective Services	\$1,808.00
Recreational and Cultural Services	\$0.00
Fiscal Services	\$4,698.00
Taxes for Other Governments	\$90.00
2007 Property Tax Budget Total	\$10,938.00

**KAMLOOPS INDIAN BAND
2007 PROPERTY RATES BY-LAW
BY-LAW NO. 2007-02**

[Effective July 12, 2007]

WHEREAS:

In 1990, the *Kamloops Indian Band Assessment and Taxation By-laws* were passed pursuant to section 83 of the *Indian Act*.

AND WHEREAS:

The Kamloops Indian Band repealed and replaced the 1990 *Assessment and Taxation By-laws*, and all amendments thereto, by the enactment of the *Property Assessment By-law No. 2005-04*; and the *Property Taxation By-law No. 2005-05*.

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 *KIB Property Rates By-law 2007*.

2. And, 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	General KIB	Schedule "A"
Region 2	G&M and Leonard Estates	Schedule "B"
Region 3	Silver Sage	Schedule "C"
Region 4	Paul Lake	Schedule "D"
Region 5	Seven Mile	Schedule "E"
Region 6	Sage Meadows	Schedule "F"

This *KIB Rates By-law* is hereby authorized on behalf of the Kamloops Indian Band at Kamloops Indian Reserve #1 on the 26th day of June, 2007.

Chief

[Fred Seymour]

Councillor

[Kevin Jules]

Councillor

[Connie Leonard]

Councillor

[Harry Paul Jr.]

Councillor

[Dave Manuel]

Councillor

[Vicki W. Manuel]

Councillor

[Evelyn Camille]

Councillor

Further, being the majority of those members of the Council of the Kamloops Indian Band present. There are seven (7) Council members and a quorum of Council is four (4) members.

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

SCHEDULE "A"

Region 1

General KIB

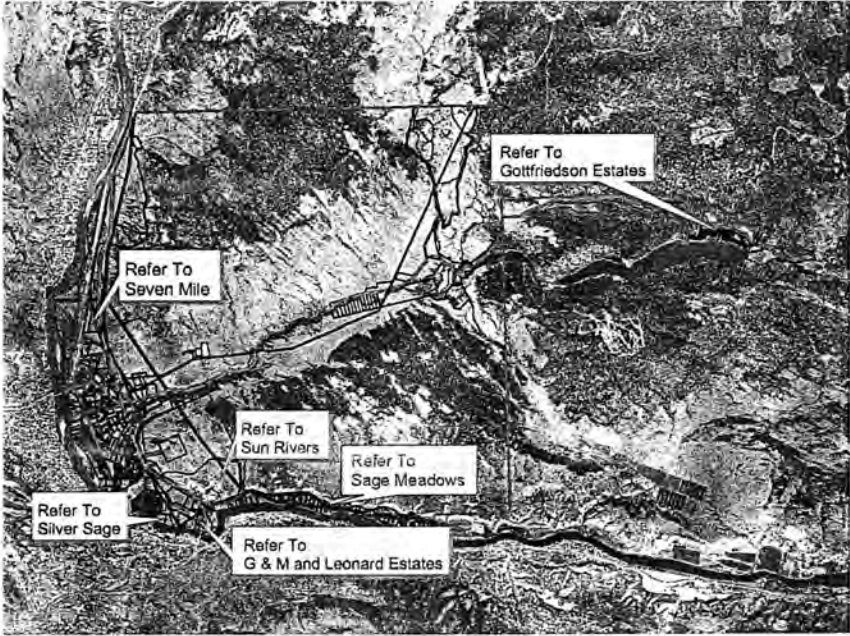
Mill Rate for 2007 for KIB General

Property Type	2007 Mill Rates	2006 Mill Rates	Rate change
01 Residential	8.469	8.222	3.0032%
02 Utilities	28.885	28.044	3.0000%
03 Unmanaged Forest Land	0.000	0.000	0.0000%
04 Major Industry	0.000	0.000	0.0000%
05 Light Industry	22.087	21.444	2.9992%
06 Business and Other	20.186	19.598	2.9998%
07 Managed Forest Land	0.000	0.000	0.0000%
08 Recreation/Non-Profit Organization	9.915	9.626	3.0057%
09 Farm	0.000	0.000	0.0000%
10 Railway	0.000	0.000	0.0000%

SCHEDULE "A"

Region 1

General KIB



SCHEDULE "B"

Region 2

G&M and Leonard Estates

Mill Rate for 2007 for GAM/LEONARD

Property Type	2007 Mill Rates	2006 Mill Rates	Rate change
01 Residential	8.161	7.923	2.9995%
02 Utilities	0.000	0.000	0.0000%
03 Unmanaged Forest Land	0.000	0.000	0.0000%
04 Major Industry	0.000	0.000	0.0000%
05 Light Industry	0.000	0.000	0.0000%
06 Business and Other	0.000	0.000	0.0000%
07 Managed Forest Land	0.000	0.000	0.0000%
08 Recreation/Non-Profit Organization	0.000	0.000	0.0000%
09 Farm	0.000	0.000	0.0000%
10 Railway	0.000	0.000	0.0000%

SCHEDULE "B"

Region 2

G&M and Leonard Estates



SCHEDULE "C"

Region 3

Silver Sage

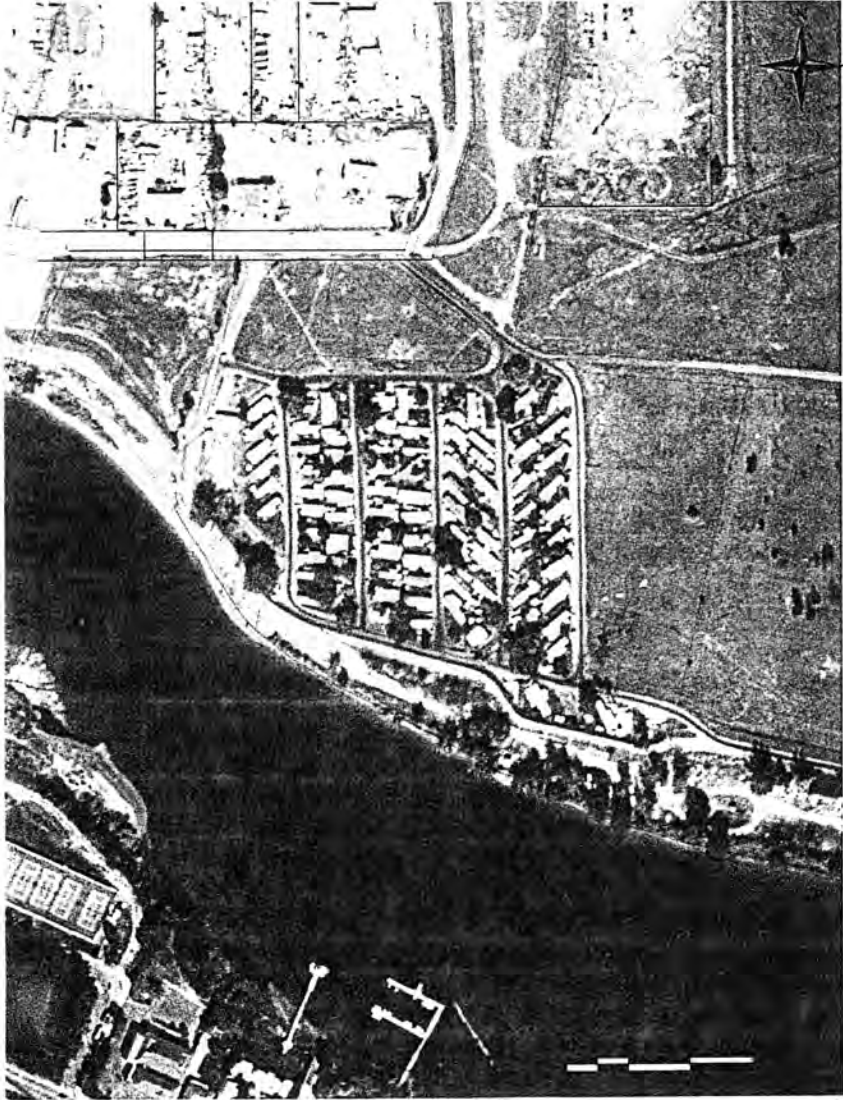
Mill Rate for 2007 for Silver Sage

Property Type	2007 Mill Rates	2006 Mill Rates	Rate change
01 Residential	8.162	7.925	2.9979%
02 Utilities	0.000	0.000	0.0000%
03 Unmanaged Forest Land	0.000	0.000	0.0000%
04 Major Industry	0.000	0.000	0.0000%
05 Light Industry	0.000	0.000	0.0000%
06 Business and Other	0.000	0.000	0.0000%
07 Managed Forest Land	0.000	0.000	0.0000%
08 Recreation/Non-Profit Organization	0.000	0.000	0.0000%
09 Farm	0.000	0.000	0.0000%
10 Railway	0.000	0.000	0.0000%

SCHEDULE "C"

Region 3

Silver Sage



SCHEDULE "D"

Region 4

Paul Lake

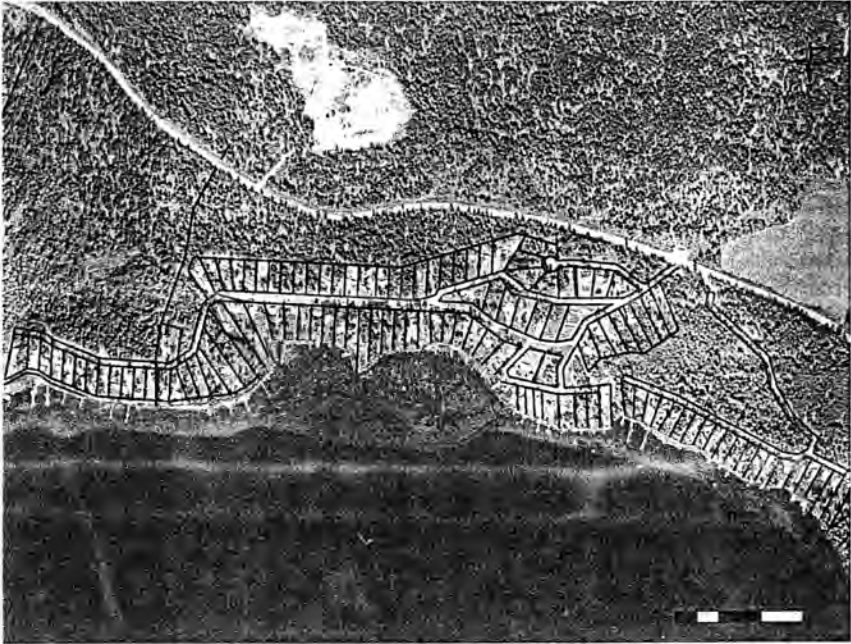
Mill Rate for 2007 for Paul Lake

Property Type	2007 Mill Rates	2006 Mill Rates	Rate change
01 Residential	8.241	8.001	2.9999%
02 Utilities	0.000	0.000	0.0000%
03 Unmanaged Forest Land	0.000	0.000	0.0000%
04 Major Industry	0.000	0.000	0.0000%
05 Light Industry	0.000	0.000	0.0000%
06 Business and Other	0.000	0.000	0.0000%
07 Managed Forest Land	0.000	0.000	0.0000%
08 Recreation/Non-Profit Organization	0.000	0.000	0.0000%
09 Farm	0.000	0.000	0.0000%
10 Railway	0.000	0.000	0.0000%

SCHEDULE "D"

Region 4

Paul Lake



SCHEDULE "E"

Region 5

Seven Mile

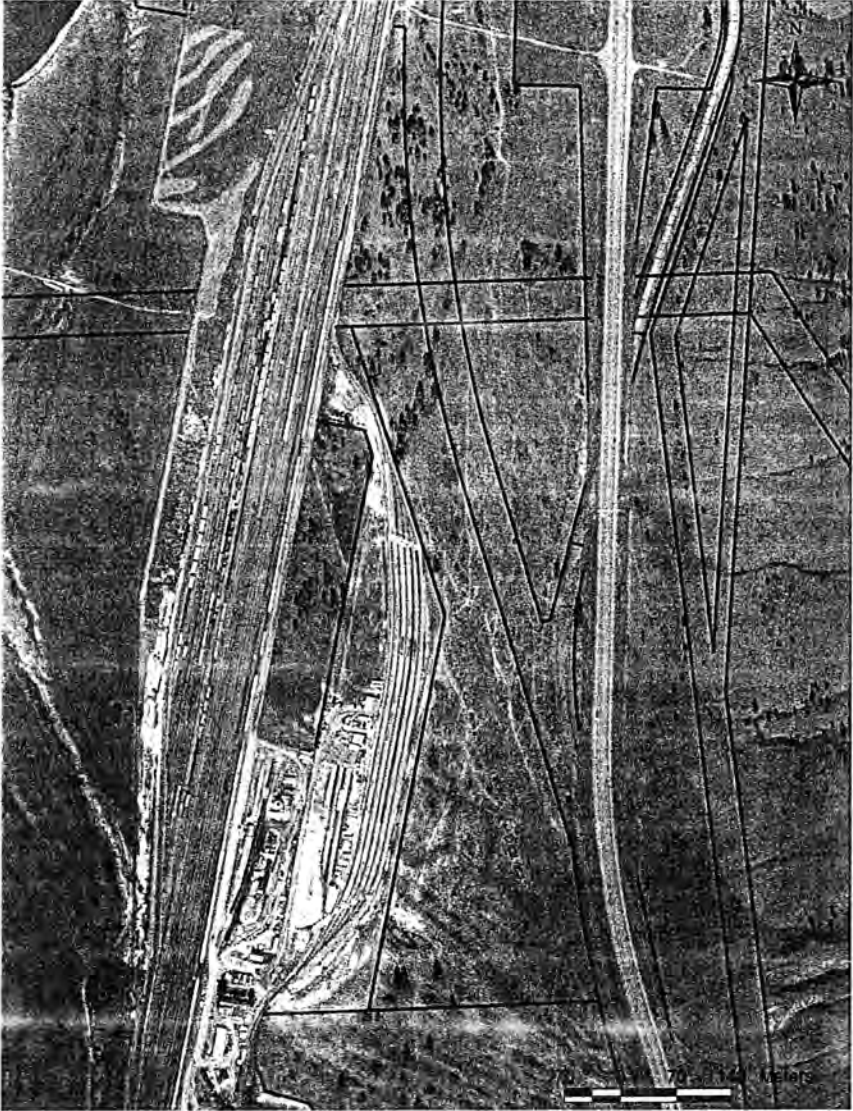
Mill Rate for 2007 for 7 MILE

Property Type	2007 Mill Rates	2006 Mill Rates	Rate change
01 Residential	0.000	0.000	0.0000%
02 Utilities	28.263	27.440	2.9988%
03 Unmanaged Forest Land	0.000	0.000	0.0000%
04 Major Industry	0.000	0.000	0.0000%
05 Light Industry	0.000	0.000	0.0000%
06 Business and Other	19.922	19.352	2.9456%
07 Managed Forest Land	0.000	0.000	0.0000%
08 Recreation/Non-Profit Organization	0.000	0.000	0.0000%
09 Farm	0.000	0.000	0.0000%
10 Railway	0.000	0.000	0.0000%

SCHEDULE "E"

Region 5

Seven Mile



SCHEDULE "F"

Region 6

Sage Meadows

Mill Rate for 2007 for Sage Meadows

Property Type	2007 Mill Rates	2006 Mill Rates	Rate change
01 Residential	8.161	0.000	0.0000%
02 Utilities	0.000	0.000	0.0000%
03 Unmanaged Forest Land	0.000	0.000	0.0000%
04 Major Industry	0.000	0.000	0.0000%
05 Light Industry	0.000	0.000	0.0000%
06 Business and Other	0.000	0.000	0.0000%
07 Managed Forest Land	0.000	0.000	0.0000%
08 Recreation/Non-Profit Organization	0.000	0.000	0.0000%
09 Farm	0.000	0.000	0.0000%
10 Railway	0.000	0.000	0.0000%

SCHEDULE "F"

Region 6

Sage Meadows



Further, being the majority of those members of the Council of the Kamloops Indian Band present. There are seven (7) Council members and a quorum of Council is four (4) members.

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

SCHEDULE "A"

Region 7
Sun Rivers

2007 Simplified Property Tax Budget for Sun Rivers

General Government Services	\$471,057.00
Protective Services	\$184,348.00
Recreational and Cultural Services	\$0.00
Environmental Health Services	\$20,000.00
Fiscal Services	\$405,069.00
Taxes for Other Governments	\$7,670.00
2007 Property Tax Budget Total	\$1,088,144.00

KAMLOOPS INDIAN BAND
2007 SUN RIVERS PROPERTY RATES BY-LAW
BY-LAW NO. 2007-04

[Effective July 12, 2007]

WHEREAS:

In 1990, the *Kamloops Indian Band Assessment and Taxation By-laws* were passed pursuant to section 83 of the *Indian Act*.

AND WHEREAS:

The Kamloops Indian Band repealed and replaced the 1990 *Assessment and Taxation By-laws*, and all amendments thereto, by the enactment of the *Property Assessment By-law No. 2005-04*; and the *Property Taxation By-law No. 2005-05*.

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 *Sun Rivers Property Rates By-law 2007*.

2. And, 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 7 Sun Rivers

Schedule "A"

This *Sun Rivers Budget By-law* is hereby authorized on behalf of the Kamloops Indian Band at Kamloops Indian Reserve #1 on the 26th day of June, 2007.

Chief

[Kevin Jules]

Councillor

[Dave Manuel]

Councillor

[Vicki W. Manuel]

Councillor

[Harry Paul Jr.]

Councillor

[Connie Leonard]

Councillor

[Evelyn Camille]

Councillor

[Fred Seymour]

Councillor

Further, being the majority of those members of the Council of the Kamloops Indian Band present. There are seven (7) Council members and a quorum of Council is four (4) members.

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

SCHEDULE "A"

Region 7

Sun Rivers

Mill Rate for 2007 for Sun Rivers

Property Type	2007 Mill Rates	2006 Mill Rates	Rate change
01 Residential	9.571	11.411	-16.1261%
02 Utilities	0.000	0.000	0.0000%
03 Unmanaged Forest Land	0.000	0.000	0.0000%
04 Major Industry	0.000	0.000	0.0000%
05 Light Industry	0.000	0.000	0.0000%
06 Business and Other	27.707	31.006	-10.6408%
07 Managed Forest Land	0.000	0.000	0.0000%
08 Recreation/Non-Profit Organization	14.771	14.695	0.5240%
09 Farm	0.000	0.000	0.0000%
10 Railway	0.000	0.000	0.0000%

SCHEDULE "A"

Region 7

Sun Rivers



**KWANTLEN FIRST NATION
PROPERTY ASSESSMENT AND TAXATION
RATES BY-LAW NO. 2007**

[Effective June 25, 2007]

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

AND WHEREAS the Council of the Kwantlen First Nation enacted the *Kwantlen First Nation Property Assessment and Taxation By-law* on July 26, 2004;

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

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

2. Pursuant to Section IV of the *Kwantlen First Nation Property Assessment and Taxation By-law*, there are hereby established, imposed and levied for the taxation year 2007 the tax rates for each class of property within each separate taxation district as set out in columns 2, 3 and 4 of Schedule "A".

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [25th] day of May, 2007.

[Marilyn Gabriel]

Chief Marilyn Gabriel

[Tumia Knott]

Councillor Tumia Knott

[Leslie Antone]

Councillor Leslie Antone

SCHEDULE "A"

Column 1	Column 2	Column 3	Column 4
2007 Tax Rate for each Taxation District			
Property Classes	District of Maple Ridge Reserve #1, 5	District of Mission Reserve #2, 3, 4	Township of Langley Reserve #6
Class 1 - Residential	N/A	7.2418	N/A
Class 2 - Utilities	N/A	N/A	N/A
Class 3 - Unmanaged Forest Land	N/A	N/A	N/A
Class 4 - Major Industry	N/A	N/A	N/A
Class 5 - Light Industry	23.4804	N/A	N/A
Class 6 - Business & Other	22.6839	N/A	N/A
Class 7 - Managed Forest Land	N/A	N/A	N/A
Class 8 - Recreational Property/ Non-Profit Organization	N/A	N/A	N/A
Class 9 - Farm	N/A	N/A	N/A
N/A – Not applicable			

**KWAW KWAW APILT FIRST NATION
RATES BY-LAW NO. 2007**

[Effective July 10, 2007]

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

AND WHEREAS the Council of the 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. 2007*.

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. 2007*.

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 [23rd] day of [May], 2007.

[Betty Henry]

Chief Betty Henry

[Gilbert Joe]

Councillor Gilbert Joe

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 2007 taxation year for the following classes of property:

COLUMN 1	COLUMN 2
<p>Class of Property as prescribed under Schedule 5 of the <i>Kwaw Kwaw Apilt First Nation Property Assessment By-law Amendment 1-1995</i> and Section 3 of the <i>Kwaw Kwaw Apilt First Nation Property Taxation By-law Amendment 1-1995</i>.</p>	<p>Rate of Tax applied against each \$1,000.00 of the assessed taxable value total of land and improvements for each class of property as set out in the assessment roll for the Kwaw Kwaw Apilt First Nation pursuant to Section 6 of the <i>Kwaw Kwaw Apilt First Nation Property Assessment By-law Amendment 1-1995</i>.</p>
PROPERTY CLASS	RATE
Class 1 – Residential	7.73705
Class 2 – Utilities	59.52628
Class 5 – Light Industry	21.05872

**LEQ'Á:MEL FIRST NATION
RAILWAY RIGHT-OF-WAY
RATES BY-LAW NO. 2007-2**

[Effective August 7, 2007]

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

AND WHEREAS the Council of the Leq'á:mel First Nation (also known, as the Lakahahmen Indian Band) enacted the *Leq'á:mel First Nation Property Assessment By-law (1995)* and the *Leq'á:mel First Nation Property Taxation By-law (1995)* on February 21, 1995;

AND WHEREAS further to the Band's *Taxation By-law*, section 8.1 *Taxable Property* sets out, except as provided in section 9.1 of the Band's *Taxation By-law*, all land, interests in land and improvements within the Band's assessment area are subject to taxation under the Band's *Taxation By-law*. This includes the power to assess and subject to taxation railway land, interests in land or improvements held by a railway corporation;

AND WHEREAS the Leq'á:mel First Nation conducted a ratification vote by its members in accordance with the procedures set out in the *Indian Referendum Regulations* to seek ratification of the Right Of Way Settlement Agreement between the Canadian Pacific Railway Company (CPR), the Leq'á:mel First Nation and Her Majesty the Queen, dated July 15, 2003 authorizing the Band's Chief and Council to enter into the Settlement Agreement on their behalf;

AND WHEREAS the majority of the electors of the Leq'á:mel First Nation voted to ratify the Settlement Agreement;

AND WHEREAS upon execution of the Settlement Agreement the Minister of the Department of Indian Affairs and Northern Development recommended to the Governor in Council that an Order in Council be passed to accept the designation of the Right-of-Way Area by the First Nation and that the *Property Assessment and Taxation (Railway Right-of-Way) Regulations* be amended to apply to the First Nation and the Right-of-Way Area;

AND WHEREAS the Leq'á:mel First Nation, under section 83(1)(a) of the *Indian Act* and in accordance with regulation *Property Assessment and Taxation (Railway Right-of-Way) Regulations SOR/2003-373* and pursuant to the terms and conditions of the Settlement Agreement, will assess and subject to taxation land,

SCHEDULE "A-1"

The Council of the Leq'á:mel First Nation, also known as the Lakahahmen Indian Band, hereby adopts the following taxation rate for the 2007 taxation year for the following class of property:

COLUMN 1	COLUMN 2
<p>Class of Property as prescribed under Schedule 5 of the <i>Leq'á:mel First Nation Property Assessment Bylaw (1995)</i> and Section 3 of the <i>Leq'á:mel First Nation Property Taxation By-law (1995)</i>.</p>	<p>Rate of Tax applied against each \$1,000.00 of the assessed taxable value total of land and improvements for each class of property as set out in the assessment roll for the Leq'á:mel First Nation pursuant to Section 6 of the <i>Leq'á:mel First Nation Property Assessment By-law (1995)</i>.</p>
PROPERTY CLASS	RATE
Canadian Pacific Railway (CPR) Right-of-Way Tax Rate	20.066

**LEQ'Á:MEL FIRST NATION
RATES BY-LAW NO. 2007**

[Effective August 7, 2007]

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

AND WHEREAS the Council of the Leq'á:mel First Nation (also known, as the Lakahahmen Indian Band) enacted the *Leq'á:mel First Nation Property Assessment By-law Amendment 1-1995* and the *Leq'á:mel First Nation Property Taxation By-law Amendment 1-1995* on February 21, 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 *Leq'á:mel First Nation Rates By-law No. 2007*.

2. Pursuant to Section 3 of the *Leq'á:mel 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 *Leq'á:mel First Nation Rates By-law No. 2007*.

THIS BY-LAW IS HEREBY MADE AND APPROVED at a duly convened meeting of the Chief and Council of the Leq'á:mel First Nation, also known as the Lakahahmen Indian Band, this [4th] day of [July] , 2007.

Quorum (3)

[Alice Thompson]
Chief Alice Thompson

[Peter McDonald]
Councillor

[Darrel McKamey]
Councillor

[Rene Paterson]
Councillor

SCHEDULE "A-1"

The Council of the Leq'á:mel First Nation, also known as the Lakahahmen Indian Band, hereby adopts the following taxation rates for the 2007 taxation year for the following classes of property:

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule 5 of the <i>Leq'á:mel First Nation Property Assessment By-law Amendment 1-1995</i> and Section 3 of the <i>Leq'á:mel 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 Leq'á:mel First Nation pursuant to Section 6 of the <i>Leq'á:mel First Nation Property Assessment By-law Amendment 1-1995</i> .
PROPERTY CLASS	RATE
Class 1 – Residential	5.436
Class 2 – Utilities	26.834
Class 9 – Farm	9.994

LITTLE SHUSWAP FIRST NATION
2007 RAILWAY RIGHT-OF-WAY TAX RATES BY-LAW
BY-LAW NO. 2007-T03

[Effective July 10, 2007]

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

AND WHEREAS the Council of the Little Shuswap First Nation, (also known as the Little Shuswap Indian Band) enacted the *Little Shuswap First Nation Property Assessment and Taxation By-law* on November 30, 1995 which includes the power to assess and levy property tax on railway right of way of the Canadian Pacific Railway Company pursuant to the *Regulations Amending the Property Assessment and Taxation (Railway Right-Of-Way) Regulations SOR/2003-373*;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provision of the *Indian Act* and the *Regulations SOR/2003-373* for the purpose of establishing annual rates of taxation of the Right-Of-Way of the Canadian Pacific Railway Company.

1. This by-law may be cited for all purposes as the *Little Shuswap First Nation 2007 Railway Right-of-Way Tax 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 this By-law.

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

A quorum for this Band is two.

[Felix Arnouse]

Chief Felix Arnouse

[Wes Francois]

Councillor Wes Francois

[Teresa Tomma]

Councillor Teresa Tomma

SCHEDULE "A"

Prescribed Tax Rates

For the Taxation Year 2007

The Council of the Little Shuswap First Nation hereby adopts the following taxation rates for the 2007 taxation year for the following classes of property:

Class of Property	Tax Rates 2007
10. CPR Right-Of-Way	19.6474

**LITTLE SHUSWAP INDIAN BAND
RATES BY-LAW NO. 2007-T02**

[Effective June 4, 2007]

Prescribed Tax Rates
For the Taxation Year 2007

Class of Property	Tax Rate
01 Residential	5.8672
02 Utilities	36.9632
03 Unmanaged Forest Land	7.6273
04 Major Industry	7.3340
05 Light Industry	15.8414
06 Business & Other	13.2011
07 Managed Forest Land	7.6273
08 Recreation/Non-Profit	7.0406
09 Farm	5.2805

DO HEREBY RESOLVE:

BE IT KNOWN that this by-law entitled the *Rates By-law* which form part of the *Taxation By-law* passed by Chief and Council and approved by the Minister on November 30, 1995 that being a by-law to establish a by-law system on the Reserve lands of the Little Shuswap Indian Band for the fair and equitable taxation for local purposes on land, or interests in land, including the right to occupy, possess or use the lands within the boundaries of the Reserves is hereby enacted as *By-law 2007-T02* by the Chief and Council of the Little Shuswap Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Council of the Little Shuswap Indian Band held at the Little Shuswap Indian Band Administration Office, Squilax, British Columbia this 9th day of May, 2007.

A quorum for this Band is two.

[Felix Arnouse]

Chief Felix Arnouse

[Teresa Tomma]

Councillor Teresa Tomma

Councillor Wes Francois

**LITTLE SHUSWAP INDIAN BAND
RESOLUTION AMENDMENT TO PROPERTY
TAXATION BY-LAW PR-95-02**

[Effective April 13, 2007]

DO HEREBY RESOLVE:

Amendment to *Little Shuswap Indian Band Property Taxation By-law PR-95-02*

WHEREAS the Chief and Council of the Little Shuswap Indian Band, pursuant to Section 51; Amendments of the above noted By-law will make the following amendment.

Part 3 Exemptions and Taxation

Section 14.(1) Exempt From Taxation

Sub-section (c)

Sub-sub-section (5)(a) for the purposes of paragraph (1)(c), property used and occupied by the Band primarily for administration, educational, cultural, religious, health or community purposes.

A quorum for this Band is two.

[Felix Arnouse]

Chief Felix Arnouse

[Teresa Tomma]

Councillor Teresa Tomma

Councillor Wes Francois

**LOWER KOOTENAY INDIAN BAND
RATES BY-LAW 2007
BY-LAW NO. 2007 TX-07**

[Effective June 25, 2007]

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

AND WHEREAS the Council of the Lower Kootenay Indian Band enacted the *Lower Kootenay Indian Band Taxation and Assessment By-laws* 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 *Lower Kootenay Indian Band Rates By-law 2007*.

2. Pursuant to section 24 of the *Lower Kootenay 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 *2007 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting on the 10th day of May, 2007.

Chief Chris Luke

[Arlene Teasley]

Councillor Joe Pierre

Councillor Arlene Teasley

[M. Jason Louie]

[Anne Jimmie]

Councillor M. Jason Louie

Councillor Anne Jimmie

SCHEDULE "A"

The Council of the Lower Kootenay Indian Band hereby adopts the following taxation rates for the 2007 Taxation Year for the following classes of property.

CLASS OF PROPERTY	TAX RATE
01-Residential	11.23
02-Utilities	47.65
05-Light Industry	22.00
06-Business/Other	20.00
09-Farm	16.63

**LOWER NICOLA INDIAN BAND
ANNUAL TAX RATES BY-LAW FOR THE TAXATION YEAR 2007**

[Effective August 7, 2007]

WHEREAS section 83(1) of the *Indian Act* confirms the power of Band Council to enact by-laws in respect of taxation for local purposes of reserve lands;

WHEREAS pursuant to section 18.1 of the *Lower Nicola Indian Band 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 Lower Nicola Indian Band enacts as follows:

1. Schedule “II” annexed hereto (in section 2 called the “schedule”) is hereby declared an integral part of this by-law.

2. For the purposes of subsection 18.1(3) and (4) of the *Lower Nicola Indian Band Property Taxation By-law* there are hereby established, imposed and levied for the taxation year 2007 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 for the Taxation Year 2007*.

4. 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 Band Council of the Lower Nicola Indian Band held at the Lower Nicola Council Offices, Nicola Mameet Indian Reserve No. 1, British Columbia, this 20th day of May 2007.

[Arthur Dick]

Chief Arthur Dick

Councillor Stuart Jackson

[Shannon Kilroy]

Councillor Shannon Kilroy

[Harold Joe]

Councillor Harold Joe

[Clyde Sam]

Councillor Clyde Sam

Councillor Lorne Sahara

[Mary June-Coutlee]

Councillor Mary June-Coutlee

[Robert Sterling]

Councillor Robert Sterling Jr.

SCHEDULE II
2007 ANNUAL RATE SCHEDULE
Property Classes Within Each Taxation District

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Class	Rate of Tax applied against each \$1000 of the assessed value of the land and improvements
Lower Nicola Taxation District	All Reserves (including):	Class 1 - Residential	13.0998
	Nicola Mameet Indian Reserve No. 1	Class 2 - Utilities	71.1948
	Hamilton Creek Indian Reserve No. 7	Class 3 - Unmanaged Forest Land	0.0000
	Pipseul Indian Reserve No. 3	Class 4 - Major Industry	56.4680
	Joeyaska Indian Reserve No. 2	Class 5 - Light Industry	36.6781
	Logan's Indian Reserve No. 2	Class 6 - Business & Other	30.1282
	Zoht Indian Reserve No. 4, 5, & 14	Class 7 - Managed Forest Land	6.9429
	Speous Indian Reserve No. 8	Class 8 - Recreational Property/ Non-Profit Organization	14.0168
		Class 9 - Farm	20.9597

**LOWER SIMILKAMEEN INDIAN BAND
2007 RATES BY-LAW
BY-LAW NO. 01, 2007**

[Effective June 25, 2007]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5 the Council of the Band may make by-laws for the purpose of taxation for local purposes of the land or interest in land, including rights to occupy, possess or use land in a reserve, and with respect to any matter arising out of or ancillary to such a purpose; with the *Lower Similkameen 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 for each separate property class within each separate taxation district;

AND WHEREAS the Council of the Lower Similkameen Indian Band enacted the *Lower Similkameen Indian Band Property Assessment and Taxation By-law* on May 31, 1996;

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 *Lower Similkameen Indian Band Tax Rates By-law No. 01, 2007*.

2. Pursuant to Section 11 of the *Lower Similkameen Indian Band Property Taxation By-law*, the tax rate for each class of property shall be in accordance with the rate schedule attached as Schedule "A", which forms part of the *Annual Tax Rates By-law No. 01, 2007*.

THIS BY-LAW IS HEREBY ENACTED by the Council at a duly convened meeting held on the 22nd day of May, 2007.

Quorum [THREE (3)]

[Joseph Dennis]
Chief Joseph Dennis

[Theresa Dennis]
Councillor Theresa Dennis

[Leslie Louis]
Councillor Leslie Louis

Councillor Lisa Montgomery-Reid

SCHEDULE "A"

Prescribed Tax Rates for the 2007 Taxation year for the following classes of property:

Class of Property as prescribed under Schedule "A" and Section 23(G) of the <i>Lower Similkameen Indian Band 2002 Assessment By-law</i> .	Rate of Tax applied against the land and improvements as determined in accordance with the <i>Lower Similkameen Indian Band Property Taxation By-law</i> .
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"Jurisdiction 716"

Land & Improvements

Class 1 - Residential	9.1440
Class 2 - Utilities	61.000
Class 3 - Unmanaged Forest Land	27.8550
Class 4 - Major Industry	27.0100
Class 5 - Light Industry	23.2325
Class 6 - Business and Other	20.6350
Class 7 - Managed Forest Land	11.3960
Class 8 - Recreational	9.0690
Class 9 - Farm	10.1980
Class 10 - Railway	0.0000

**MATSQUI FIRST NATION
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 2006-01**

[Effective January 26, 2007]

WHEREAS:

The *Property Assessment and Taxation By-laws* were made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c.I-5, for the 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 51.2 of the *Property Taxation By-law* authorizes the expenditure of property tax revenue pursuant to the *Expenditure By-law* and, in addition, this *Taxation Expenditure By-law* is hereby enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

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

SHORT TITLE

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

DEFINITIONS

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

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

“band” means the Matsqui 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, day-care 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, day-care, library, park, playground, police or fire protection programs and services;

“council” means the council of the Matsqui 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 51.2 of the *Property Taxation By-law*;

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

“property taxation by-law” means the *Matsqui First Nation 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 of the use and benefit of the Matsqui 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 council under the *Matsqui First Nation Property Assessment and Taxation By-laws*;

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

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

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

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

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

ANNUAL PROPERTY TAX BUDGET

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

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

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

(4) For greater certainty:

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

(b) nothing in this by-law shall have the effect of amending section 51.2 of the *Property Taxation By-law* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

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

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

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

ADMINISTRATION AND ENFORCEMENT

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

BY-LAW REMEDIAL

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

MISCELLANEOUS

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

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

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

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

COMING INTO FORCE

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

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [24th] day of July, 2006.

[Alice McKay]

Chief

[Brenda Morgan]

Councillor

SCHEDULE "A"
TAXATION BUDGET 2006

Revenues		
Taxation Revenues		\$ 329,000
General Government Services		
Tax Administration	\$ 24,000	
General Administration	\$ 9,000	
Tax Appeals	\$ 3,750	
Outside Services	\$ 6,000	
Total	\$ 42,750	
Other Expenditures		
Home Owner Grants	\$172,000	
Total	\$172,000	
Service Agreements		
Abbotsford	\$ 32,000	
Langley	\$ 75,000	
BC Assessment	\$ 7,250	
Total	\$114,250	
Total Expenditures		\$ 329,000

**MATSQUI FIRST NATION
RATES BY-LAW
BY-LAW NO. 2006-02**

[Effective January 26, 2007]

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

AND WHEREAS the Council of the Matsqui First Nation has duly and properly enacted the *Matsqui First Nation 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 *Matsqui First Nation Rates By-law No. 2006-02*.

2. Pursuant to Part 3 of the *Matsqui First Nation Property Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" for properties on Matsqui Indian Reserve Nos. 2 and 4. Schedule "A" is attached and forms part of the *Matsqui First Nation Rates By-law No. 2006-02*.

3. Pursuant to the provisions of the *Property Assessment and Taxation (Right of Way) Regulations*, the taxation rate to be applied to New Westminster Land District, TRACKAGE MI 4.20 TO MI 4.40 MATSQUI RESERVE #1 and New Westminster Land District, RW 100 FT CORRIDOR MI 4.20 TO MILE 4.40 MATSQUI RESERVE 31, being all interests in land held by the Canadian Pacific Railway Co. located on the reserve lands of the Matsqui First Nation, shall be the maximum rate allowed under the said regulations.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [24th] day of July, 2006.

[Alice McKay]

Chief

[Brenda Morgan]

Councillor

SCHEDULE "A"

The Council of the Matsqui First Nation hereby adopts the following taxation rates for the 2006 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 18.1 of the <i>Matsqui 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>Matsqui First Nation Property Assessment By-law</i> .
Class 1 - Residential	11.04500
Class 2 - Utilities	60.74750
Class 3 - Unmanaged Forest Land	0
Class 4 - Major Industry	0
Class 5 - Light Industry	27.61250
Class 6 - Business and Other	0
Class 7 - Managed Forest Land	0
Class 8 - Recreation/Non-Profit Organization	0
Class 9 - Farm	16.56750

**METLAKATLA FIRST NATION
2006 RATES BY-LAW AMENDMENT**

[Effective February 16, 2007]

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

AND WHEREAS the Council of the Metlakatla First Nation enacted the *Metlakatla First Nation Property Tax By-law* on August 16, 2005;

AND WHEREAS the Council of the Metlakatla First Nation enacted the *Metlakatla First Nation 2006 Rates By-law* on May 15, 2006;

AND WHEREAS the Council of the Metlakatla First Nation seeks to further amend the *Metlakatla First Nation 2006 Rates By-law*;

BE IT RESOLVED that the *Metlakatla First Nation 2006 Rates By-law* is amended by deleting Schedule “A” to the By-law and appending the revised Schedule “A”, which is attached to and forms part of this Resolution.

THIS RESOLUTION IS HEREBY ENACTED by the Chief and Council of the Metlakatla First Nation at a duly convened meeting held on the 11th day of December, 2006.

Quorum for this Band consists of 4

[Harold Leighton]

Chief Councillor Harold Leighton

[Clifford Ryan]

Councillor Clifford Ryan

Councillor Alvin Leask, Jr.

[Jean Nelson]

Councillor Jean Nelson

[Tom Reece, Sr.]

Councillor Tom Reece, Sr.

[Albert White]

Councillor Benjamin Spencer, Sr.

Councillor Albert White

SCHEDULE "A"

The Council of the Metlakatla First Nation hereby adopts the following taxation rates for the 2006 taxation year for the following classes of property:

2006 Property Tax Rates		Metlakatla First Nation							
Classification No.:	Residential 1	Utility 2	Major Industry 4	Major Industry Port 4A	Light Industry 5	Business 6	Recreation/ Non-Profit 8		
General Levy	10.40462	71.99997	35.68785	27.50000	34.95952	36.52022	10.09248		
School Levy	5.28270	14.90000	12.50000	12.50000	9.20000	9.20000	4.20000		
Regional District	0.32050	2.21786	1.09932	1.09932	1.07688	1.12496	0.31089		
SCQ Regional Hospital	0.13664	0.47824	0.46458	0.46458	0.46458	0.33477	0.13664		
NW Regional Hospital	0.54100	1.89350	1.83940	1.83940	1.83940	1.32545	0.54100		
BC Assessment Authority	0.08160	0.51450	0.51450	0.51450	0.26470	0.26470	0.08160		
Municipal Finance Authority	0.00030	0.00050	0.00050	0.00050	0.00050	0.00010	0.00020		
Rate Total:	<u>16.76736</u>	<u>92.00457</u>	<u>52.10615</u>	<u>43.91830</u>	<u>47.80558</u>	<u>48.77020</u>	<u>15.36281</u>		

**MUSQUEAM INDIAN BAND
ASSESSMENT SUPPLEMENTAL BY-LAW**

[Effective January 29, 2007]

WHEREAS:

(a) The Band passed a *Property Assessment By-law* on the 11th day of March, 1996, pursuant to section 83 of the *Indian Act* (the By-law as subsequently amended is hereafter referred to as the “*Assessment By-law*”);

(b) Disputes have arisen regarding the assessment and taxation of interests in land on the Musqueam Reserve No. 2 (the “Reserve”) held by residential lease-holders (the “Leaseholders”) of the following parcels of land:

Lots 1-75, Parcel A, Musqueam Indian Reserve No. 2, CLSR Plan 52928;
Lots 1-144, Parcel B, Musqueam Indian Reserve No. 2, CLSR Plan 55995

(the “Lands”);

(c) By an Agreement in principle dated the 15th day of March, 2006, (the “Settlement Agreement”) the Council of the Band and the Representatives of the Leaseholders have agreed to settle their disputes on the following terms:

(i) The Leaseholders will withdraw their appeals of the assessment of their interests in the Lands (and related litigation, with the exception of any action listed in Schedule 4 to the Settlement Agreement) and agree not to bring further appeals or litigation on the grounds set out in the form of Release attached as Schedule 5 to the Settlement Agreement and

(ii) The Council of the Band will pass a by-law confirming that the basis of assessment of the Lands will be the same as that applying to residential properties located within that part of the City of Vancouver lying west of Oak Street that are considered comparable by the assessor appointed under the *Musqueam Property Assessment By-law* using the principles of valuation set out in Part 4 of the said By-law as in force on the date hereof (“Off-Reserve Lands”) and the rates of taxes applied to the Lands will not exceed those applying to Off-Reserve Lands unless a majority of the Leaseholders approve a proposal satisfactory to the Council of the Band for another basis of assessment or other rates of taxation by way of a referendum (for greater certainty, it is confirmed that a Leaseholder may appeal the assessed value for a particular property on the grounds that the comparables used by the assessor are not appropriate for that property provided that the grounds of the appeal do not challenge the use of freehold properties not located on a reserve as comparable values in the determination of the value of an interest in land situated on the Reserve or challenge any exemption from payment of property taxes granted to the Band or to Indians with respect to interests in the Reserve);

(d) This By-law to amend the *Assessment By-law* (the *Assessment Amendment By-law*) and the By-law to amend the *Taxation By-law* (the *Taxation Amendment By-law*) passed on the same day are passed by Council to implement the Settlement Agreement.

NOW BE IT RESOLVED:

1. Basis of Assessment

(a) Notwithstanding any provision of the *Assessment By-law* the basis of assessment of the interests of the Leaseholders in the Lands will be the same as that applying to Off-Reserve Lands unless a majority of the participating Leaseholders approve by way of a referendum held under section 2 below of a basis of assessment satisfactory to the Council of the Band that is not the same as that applying to Off-Reserve Lands.

2. Referendum

A referendum to approve a basis of assessment which is not the same as that applying to Off-Reserve Lands pursuant to section 1 of this *Assessment Amendment By-law* will be held using the following procedures:

(a) A referendum may only be called by Council and by way of a Band Council Resolution which shall:

- (i) Give the text of the referendum question, and
- (ii) Determine the deadline for the referendum which must be no less than 90 days after the date of the Band Council Resolution, and
- (iii) appoint a voting officer who will do all things necessary to organize and conduct the referendum and who must not be a member, employee or agent of the Band except for the limited purpose of organizing and conducting the referendum nor a Leaseholder;

(b) Council shall give reasonable consideration to any request to call a referendum made to it by the Representatives of the Leaseholders;

(c) A referendum will be conducted by secret ballot which may be mailed in or delivered by hand as provided herein;

(d) The voting officer will mail or deliver a notice of referendum to every Leaseholder at the address shown on the Taxation Roll at least 60 days prior to the deadline which contains the following information:

- (i) The date, time and place of the information meeting;
- (ii) The text of the referendum question;
- (iii) The deadline for mailing in the ballot or for delivering the ballot by hand;

- (e) An information meeting to explain the referendum will be held by Council at least 30 days before the date of the deadline at the Reserve,
- (f) The voting officer will mail or deliver a package to every Leaseholder at least 21 days prior to the deadline which package will include the following:
 - (i) A declaration of Leaseholder that he or she is registered in the Land Title Office as a Leaseholder;
 - (ii) Text of the referendum question;
 - (iii) Ballot for answering the referendum question;
 - (iv) An envelope to seal the ballot in and a second envelope pre-addressed to the voting officer;
 - (v) Letter of instructions including an address on the Reserve to which ballots may be hand delivered;
 - (vi) Such further and other information as the voting officer considers appropriate;
- (g) On the day after the deadline for the referendum, and in the presence of a scrutineer appointed by the Representatives of the Leaseholders, the voting officers will count all the ballots received whether by mail or delivered by hand up to 5:00 p.m. on the previous day and will disregard any ballots received thereafter;
- (h) The voting officer will notify Council of the results of the ballot on the day of counting and Council shall post the results in the Band office and send a copy to each of the Leaseholders by mail or delivery;
- (i) The count of the voting officer will be final.

3. Amendment or Repeal of this *Assessment Amendment By-law*

This *Assessment Amendment By-law* may only be amended or repealed if:

- (a) the Minister fails to approve this *Assessment Amendment By-law* or the *Taxation Amendment By-law* within six months of its passage by Council or within such longer period as the Council and the Representatives of the Leaseholders may agree; or
- (b) a board of review appointed under the *Assessment By-law* or a court finds in favour of a Leaseholder on the grounds set out in the form of the Release attached as Schedule 5 to the Settlement Agreement; or
- (c) it is replaced by another by-law made under the *Indian Act* in substantially the same form and such by-law has first been approved by a majority of the Leaseholders participating in a referendum held using the procedures set out in section 2;

In the event that the Minister fails to approve this *Assessment Amendment By-law*, the Band shall amend this By-law within the spirit of this Agreement, and upon approval of the amendment(s) by a majority of the Leaseholders pursuant to (a) above, the Band shall resubmit the amended by-law to the Minister for approval.

4. By-law Interpretation

This *Assessment Amendment By-law* shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

5. Miscellaneous

(a) Headings form no part of this *Assessment Amendment By-law* but shall be construed as being inserted for convenience of reference only.

(b) A finding by a court of competent jurisdiction that a section or provision of this *Assessment Amendment 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.

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

(d) In this *Assessment Amendment By-law* words in the singular include the plural, and words in the plural include the singular.

6. Coming Into Force

This *Assessment Amendment 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 [14th] day of [November] , 2006.

Chief Ernie Campbell

[Howard Grant]
Councillor Howard Grant

[Myrtle McKay]
Councillor Myrtle McKay

[Wayne Sparrow]
Councillor Wayne Sparrow

[Mary Charles]
Councillor Mary Charles

[Nolan Charles]
Councillor Nolan Charles

Councillor Wade Grant

[Delbert Guerin]

Councillor Delbert Guerin

Councillor Jordan Point

[Allyson Fraser]

Councillor Allyson Fraser

MUSQUEAM INDIAN BAND
TAXATION AMENDMENT BY-LAW

[Effective January 29, 2007]

WHEREAS:

(a) The Band passed a *Property Taxation By-law No. PR-1996-02*, pursuant to section 83 of the *Indian Act* (the By-law as subsequently amended is hereafter referred to as the *Taxation By-law*);

(b) Disputes have arisen regarding the assessment and taxation of interests in land on the Musqueam Reserve No. 2 (the "Reserve") held by residential lease-holders (the "Leaseholders") of the following parcels of land:

Lots 1-75, Parcel A, Musqueam Indian Reserve No. 2, CLSR Plan 52928;

Lots 1-144, Parcel B, Musqueam Indian Reserve No. 2, CLSR Plan 55995

(the "Lands");

(c) By an Agreement In Principle dated the 15th day of March, 2006, (the "Settlement Agreement") the Council of the Band and the Representatives of the Leaseholders have agreed to settle their disputes on the following terms:

(i) The Leaseholders will withdraw their appeals of the assessment of their interests in the Lands (and related litigation, with the exception of any action listed in Schedule 4 to the Settlement Agreement) and agree not to bring further appeals or litigation on the grounds set out in the form of Release attached as Schedule 5 to the Settlement Agreement and

(ii) The Council of the Band will pass by-laws confirming that the basis of assessment of the Lands will be the same as to that applying to residential properties located within that part of the City of Vancouver lying west of Oak Street that are considered comparable by the assessor appointed under the *Musqueam Property Assessment By-law* using the principles of valuation set out in Part 4 of the said By-law as in force on the date hereof ("Off-Reserve Lands") and the rates of taxes applied to the Lands will not exceed those applying to Off-Reserve Lands unless a majority of the Leaseholders approve a proposal satisfactory to the Council of the Band for another basis of assessment or other rates of taxation by way of a referendum (for greater certainty, it is confirmed that a Leaseholder may appeal the assessed value for a particular property on the grounds that the comparables used by the assessor are not appropriate for that property provided that the grounds of the appeal do not challenge the use of freehold properties not located on a reserve as comparable values in the determination of the value of an interest in land situated on the Reserve or challenge any exemption from payment of property taxes granted to the Band or to Indians with respect to interests in the Reserve);

(d) This By-law to amend the *Taxation By-law* (the *Taxation Amendment By-law*) and the By-law to amend the *Assessment By-law* (the *Assessment Amendment By-law*) passed on the same day are passed by Council to implement the Settlement Agreement.

NOW BE IT RESOLVED:

1. Rates of Taxation

(a) Notwithstanding any provision of the *Taxation By-law* the rates of taxation imposed on the interest of the Leaseholders in the Lands will not exceed those applying to Off-Reserve Lands unless a majority of the participating Leaseholders approve by way of a referendum held under section 2 below rates of taxation satisfactory to the Council of the Band which exceed those applying to Off-Reserve Lands;

(b) Any fees or charges imposed by the Band for services or access to public facilities provided by the Band, over and above those contemplated in this By-law either directly or under contract with another party, will not exceed the rates of fees or charges applying to Off-Reserve Lands for comparable services or public facilities unless a majority of the participating Leaseholders approve by way of a referendum held under section 2 below fees or charges satisfactory to the Council of the Band which exceed those applying to Off-Reserve Lands.

2. Referendum

A referendum to approve rates of taxes which exceed rates applicable to Off-Reserve Lands pursuant to section 1 of this *Taxation Amendment By-law* will be held using the following procedures:

(a) A referendum may only be called by Council and by way of a Band Council Resolution which shall:

(i) Give the text of the referendum question, and

(ii) Determine the deadline for the referendum which must be no less than 90 days after the date of the Band Council Resolution, and

(iii) appoint a voting officer who will do all things necessary to organize and conduct the referendum and who must not be a member, employee or agent of the Band except for the limited purpose of organizing and conducting the referendum nor a Leaseholder;

(b) Council shall give reasonable consideration to any request to call a referendum made to it by the Representatives of the Leaseholders;

(c) A referendum will be conducted by secret ballot which may be mailed in or delivered by hand as provided herein;

(d) The voting officer will mail or deliver a notice of referendum to every Leaseholder at the address shown on the Taxation Roll at least 60 days prior to the deadline which contains the following information:

- (i) The date, time and place of the information meeting;
- (ii) The text of the referendum question;
- (iii) The deadline for mailing in the ballot or for delivering the ballot by hand;

(e) An information meeting to explain the referendum will be held by Council at least 30 days before the date of the deadline at the Reserve,

(f) The voting officer will mail or deliver a package to every Leaseholder at least 21 days prior to the deadline which package will include the following:

- (i) A declaration of Leaseholder that he or she is registered in the Land Title Office as a Leaseholder;
- (ii) Text of the referendum question;
- (iii) Ballot for answering the referendum question;
- (iv) An envelope to seal the ballot in and a second envelope pre-addressed to the voting officer;
- (v) Letter of instructions including an address on the Reserve to which ballots may be hand delivered;
- (vi) Such further and other information as the voting officer considers appropriate;

(g) On the day after the deadline for the referendum, and in the presence of a scrutineer appointed by the Representatives of the Leaseholders, the voting officers will count all the ballots received (whether by mail or delivered by hand) up to 5:00 p.m. on the previous day and will disregard any ballots received thereafter;

(h) The voting officer will notify Council of the results of the ballot on the day of counting and Council shall post the results in the Band office and send a copy to each of the Leaseholders by mail or delivery;

(i) The count of the voting officer will be final.

3. Amendment or Repeal of this *Taxation Amendment By-law*

This *Taxation Amendment By-law* may only be amended or repealed if:

(a) the Minister fails to approve this *Taxation Amendment By-law* or the *Assessment Amendment By-law* within six months of its passage by Council

or within such longer period as the Council and the Representatives of the Leaseholders may agree; or

(b) a board of review appointed under the *Musqueam Property Assessment By-law* or a court finds in favour of a Leaseholder on the grounds set out in the form of the Release attached as Schedule 5 to the Settlement Agreement; or

(c) it is replaced by another by-law made under the *Indian Act* in substantially the same form and such by-law has first been approved by a majority of the Leaseholders participating in a referendum held using the procedures set out in section 2;

In the event that the Minister fails to approve this *Taxation Amendment By-law*, the Band shall amend this By-law within the spirit of this Agreement, and upon approval of the amendment(s) by a majority of the Leaseholders pursuant to (a) above, the Band shall resubmit the amended by-law to the Minister for approval.

4. By-law Interpretation

This *Taxation Amendment By-law* shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

5. Miscellaneous

(a) Headings form no part of this *Taxation Amendment By-law* but shall be construed as being inserted for convenience of reference only.

(b) A finding by a court of competent jurisdiction that a section or provision of this *Taxation Amendment 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.

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

(d) In this *Taxation Amendment By-law* words in the singular include the plural, and words in the plural include the singular.

6. Coming Into Force

This *Taxation Amendment 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 [14th] day of [November], 2006.

Chief Ernie Campbell

[Howard Grant]

Councillor Howard Grant

[Wayne Sparrow]

Councillor Wayne Sparrow

[Nolan Charles]

Councillor Nolan Charles

[Delbert Guerin]

Councillor Delbert Guerin

[Allyson Fraser]

Councillor Allyson Fraser

[Myrtle McKay]

Councillor Myrtle McKay

[Mary Charles]

Councillor Mary Charles

Councillor Wade Grant

Councillor Jordan Point

**NESKONLITH INDIAN BAND
RATES BY-LAW 2006**

[Effective January 24, 2007]

SCHEDULE "A"

Prescribed Tax Rates
For the Taxation Year 2006

Class of Property	Tax Rate IR#1, IR#2	Tax Rate IR#3
1. Residential	10.5344	10.9098
2. Utilities	61.3211	55.9848
3. Unmanaged Forest Land	0	0
4. Major Industry	23.2523	71.134
5. Light Industry	38.5724	39.1525
6. Business/Other	27.0239	30.9587
7. Managed Forest Land	0	0
8. Recreation Property/Non-Profit Org.	15.5202	9.5115
9. Farm	17.8488	17.9339
10. Railway	20.4236	33.7129

BE IT KNOWN that this By-law entitled the *2006 Rates By-law* which forms part of the taxation by-law passed by Chief and Council and approved by the Minister on July 30, 1993, that being a by-law to provide a system on the reserve lands of the Neskonlith Indian Band for the fair and equitable taxation for local purposes of land, or interest in land including the right to occupy, possess or use lands within the boundaries of the reserves, is hereby enacted by the Chief and Council of the Neskonlith Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Neskonlith Indian Band held at the Neskonlith Indian Band Administration Office, Chase, British Columbia, this 14th day of December, 2006.

Moved by: [Arthur Anthony] Seconded by: [Gary Wiens]

A quorum of Band Council consists of 4 Councillors

[Arthur Anthony]

Chief Arthur Anthony

[Leona Lampreau]

Councillor Leona Lampreau

Councillor Frank Deneault

[Gary Wiens]

Councillor Gary Wiens

[Judy Wilson]

Councillor Judy Wilson

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

[Effective August 7, 2007]

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

AND WHEREAS the Council of the Nicomen Indian Band enacted the *Nicomen Indian Band Property Assessment and Taxation By-law* on the 5th day of December 1991;

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

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

2. Pursuant to Section 24(5) of the *Nicomen Indian Band Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2007 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 29th day of May, 2007.

A quorum for the Nicomen Indian Band Council is (2).

[Arlene Quinn]

Chief Arlene Quinn

[Raymond Drynock]

Councillor Raymond Drynock

[Donna Gallinger]

Councillor Donna Gallinger

SCHEDULE "A"

Prescribed Tax Rates

For the Taxation Year 2007

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

Class of Property	Tax Rates 2007
1. Residential	0.0
2. Utilities	27.5104
3. Unmanaged Forest	0.0
4. Major Industry	0.0
5. Light Industry	0.0
6. Business/Other	0.0
7. Managed Forest Land	0.0
8. Recreational/Non-Profit	0.0
9. Farm	0.0
10. Canadian Pacific Railway Right of Way*	*20.42

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

**OSOYOOS INDIAN BAND
TAX RATES BY-LAW NO. 001, 2007**

[Effective June 25, 2007]

WHEREAS the *Osoyoos Indian Band Property Taxation By-law PR-95-02* dated December 22, 1995 (the *Original Taxation By-law*) was approved by the Minister of Indian Affairs on July 22, 1996;

WHEREAS the *Original Taxation By-law* was amended by *Taxation Amendment By-law 2005-1* dated August 22, 2005, which was approved by the Minister of Indian Affairs on September 28, 2005,

WHEREAS the *Taxation Amendment By-law 2005-1* provided for the establishment of two taxation districts within the reserves of the Osoyoos Indian Band, known as Taxation District No. 1 and Taxation District No. 2; and

WHEREAS it is necessary for the levying of property tax to establish an annual tax rate for each class of property within each of Taxation District No. 1 and Taxation District No. 2;

The Chief & Council of the Osoyoos Indian Band hereby enact as follows:

1. The rates provided for in Schedule "A" are hereby imposed and levied on the classes of property described in Schedule "A" for the year 2007 for Taxation District No. 1.

2. The rates provided for in Schedule "B" are hereby imposed and levied on the classes of property described in Schedule "B" for the year 2007 for Taxation District No. 2.

3. Unless a property is exempt from taxation, the minimum amount of property tax imposed and levied on an interest holder of a property within the reserves of the Osoyoos Indian Band shall be \$350.00.

4. As soon as practicable on or after the 4th of July, 2007 the Surveyor of Taxes of the Osoyoos Indian Band shall add to the current year's taxes unpaid as of 4:30 p.m. the 4th of July, 2007, on each parcel of land on his roll, ten per cent (10%) of the amount thereof and the said unpaid taxes, together with amounts added as aforesaid shall from the 4th day of July, 2007, be deemed to be the amount of the current year's taxes upon such land.

This by-law may be cited as *Tax Rates By-law No. 001, 2007*.

A quorum of Council is 3.

[Clarence Louie]

Chief

[Tony Baptiste]

Councillor

[Kathy Falkus]

Councillor

[Helen Gallagher]

Councillor

[Charlotte Sanders]

Councillor

SCHEDULE "A"

Per \$1,000 of Assessed Value

Oliver Taxation District	Property Classes	Tax Rate for the Taxation Year 2007
Taxation District No. 1	Class 1	8.01
	Class 2	36.19
	Class 5	22.80
	Class 6	21.61
	Class 8	8.71
	Class 9	11.31

SCHEDULE "B"

Per \$1,000 of Assessed Value

Osoyoos Taxation District	Property Classes	Tax Rate for the Taxation Year 2007
Taxation District No. 2	Class 1	5.89
	Class 2	25.97
	Class 5	13.63
	Class 6	13.13
	Class 8	6.97
	Class 9	9.87

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

[Effective August 7, 2007]

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

AND WHEREAS the Council of the Scowlitz First Nation enacted the *Scowlitz First Nation Assessment and Taxation By-laws (2004)* on October 19, 2004, approved by the Minister December 20, 2004.

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

this [11th] day of [June] , 2007.

A quorum consists of two (2) Councillors.

[Andy Phillips]

Chief

[Melvyn Hall]

Councillor

[John Williams]

Councillor

SCHEDULE "A"

PROPERTY CLASS

TAX RATE PER \$1,000.00 OF
ASSESSED VALUE

Class 2 - Utilities

24.2014

SHUSWAP INDIAN BAND
2007 TAX RATES SCHEDULE AMENDING BY-LAW
BY-LAW NO. 07-TX-01

[Effective July 9, 2007]

WHEREAS:

The Chief and Council of the Shuswap Indian Band deems it advisable and in the best interests of the members of the Shuswap Indian Band to amend the *Property Taxation By-law 91-TX-01* passed by Chief and Council November 7, 1991 and approved by the Minister March 9, 1992, that being a by-law to establish by a system on the reserve land of the Shuswap Indian Band for taxation 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 24(2) of the *Shuswap Indian Band Taxation By-law 91-TX-01*, Chief and Council shall prescribe tax rates; and

WHEREAS:

Those rates prescribed by the Chief and Council are set out in schedule to the *Shuswap Indian Band Property Taxation By-law 91-TX-01* pursuant to section 24(2); and

THEREFORE BE IT HEREBY RESOLVED THAT:

The Shuswap Indian Band Council enacts as an amending By-law

SHORT TITLE

This amended By-law may be cited as *2007 Tax Rates Schedule Amending By-law*.

1. That the following schedule II, 2007 Tax Rate Schedule shall be added to the *Shuswap Indian Band Taxation By-law 91-TX-01* passed by Chief and Council November 7, 1991 and was approved by the Minister March 9, 1992.

PASSED AND APPROVED by the Shuswap Indian Band Chief and Council at a duly convened meeting of the Shuswap Indian Band held at the Shuswap Indian Band Administration Office, Invermere, British Columbia, this [24th] day of [April], 20 [07].

[Paul Sam]

Chief Paul Sam

[Alice Sam]

Councillor Alice Sam

[Clarissa Stevens]

Councillor Clarissa Stevens

2007 TAX RATE SCHEDULE

By-law No. 07-TX-01

For the Taxation Year 2007

SCHEDULE "II"

Property Classes Within Each Taxation

District (Section 24(2))

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Reserves Comprising Taxation District	Property Classes	Tax Rates for the Taxation Year 2007
Taxation District	The reserve lands of the Shuswap Indian Band	1. Residential	7.31483
		2. Utilities	28.52783
Shuswap Indian Band	IR#0	3. Unmanaged Forest Land	30.21617
		4. Major Industry	26.48694
		5. Light Industry	35.43572
		6. Business & Other	17.92133
		7. Managed Forest Land	18.82525
		8. Recreational Property/ Non-Profit Organization	8.41205
		9. Farm	13.43942

**SHUSWAP INDIAN BAND
EXPENDITURE BY-LAW NO. 07-TX-02**

[Effective July 9, 2007]

WHEREAS:

The *Shuswap Indian Band Expenditure By-law No. 2005-01* was passed by Chief and Council 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 Shuswap Indian Band pursuant to *Shuswap Indian Band Assessment and Taxation 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 *Shuswap Indian Band Taxation Expenditure By-law 2005-01*, on or before March 30 of each Fiscal Year, the Shuswap Indian Band Council will prepare the Annual Budget as a schedule to the enacted *Expenditure By-law*; and

NOW THEREFORE BE IT RESOLVED THAT:

The Shuswap Indian Band Council enacts the following amending by-law.

SHORT TITLE

This amending by-law may be cited as the *Expenditure By-law Annual Budget 2007*.

That the following Schedule “A”, Property Tax Budget, shall be added to the *Shuswap Indian Band Taxation Expenditure By-law No. 2005-01*.

PASSED AND APPROVED by the Shuswap Indian Band Council at a duly convened meeting of the Shuswap Indian Band Council held at the Shuswap Indian Band Administration Office, Invermere, British Columbia, and this [24th] day of [April], 2007.

[Paul Sam]

Chief Paul Sam

[Alice Sam]

Councillor Alice Sam

[Clarissa Stevens]

Councillor Clarissa Stevens

2007 TAXATION YEAR
PROPERTY TAX BUDGET
SCHEDULE "A"

REVENUE:

Net Property Tax Revenue	\$ 524,000
Interest/Penalties	<u>\$ - 9,000</u>
Total Tax Related Revenue	<u>\$ 515,000</u>

EXPENDITURES:

Regional District East Kootenay	\$ 40,000
BC Assessment Authority	\$ 9,200
Legal/Consultants	\$ 40,000
Building/Administration	\$ 44,900
Surveyor of Taxes	\$ 47,500
Management Staff	\$ 35,000
Travel/Conferences/Training	\$ 15,000
Home Owners Grant	\$ 32,000
Bad Debt CPR	\$ 39,000
Street Lighting Black Forest Heights	\$ 8,000
Snow Removal, Sanding and Cleaning	\$ 12,000
Fire Protection	\$ 7,000
Chief and Council Honorariums	\$ 35,000
General Reserve Fund	\$ 51,500
Sewer Capital Reserve Fund	\$ 30,400
Development Costs Fund	\$ 26,000
Contingency Fund	<u>\$ 51,500</u>
	<u>\$ 524,000</u>
Other Revenues - Penalties/Interest	<u>\$ -9,000</u>
Net Dollars to Be Raised	<u>\$ 515,000</u>

SHXWHÁ:Y VILLAGE
2007 RATES BY-LAW
BY-LAW NO. 2007-01

[Effective July 10, 2007]

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

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

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

1. This by-law may be cited for all purposes as the *Shxwhá:y Village 2007 Rates By-law*.

2. Pursuant to Section 11 of the *Shxwhá:y Village 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 *Shxwhá:y Village 2007 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 18th day of May, 2007.

 [Donna Cailing]
Councillor

 [Murray Sam]
Councillor

 [William Rabang]
Councillor

SCHEDULE "A"

The Council of Shxwhá:y Village hereby adopts the following taxation rates for the 2007 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 11 of the <i>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: 59.52628 Improvements: 57.55532
Class 3 - Unmanaged Forest Land	
Class 4 - Major Industry	
Class 5 - Light Industry	Land: 21.05872 Improvements: 20.51948
Class 6 - Business and Other	Land: 20.70029 Improvements: 20.16288
Class 7 - Managed Forest Land	
Class 8 - Recreation/Non-Profit Organization	
Class 9 - Farm/Agricultural	

**SHXW'ŌWHÁMEL FIRST NATION
RATES BY-LAW 2007-01**

[Effective August 7, 2007]

Prescribed Tax Rates
For The Taxation Year: 2007

Class of Property - Shxw'owhámel IR #1	Tax Rate
Utilities	64.5564
Light Industry	35.4407
Business	23.4576
Farm	13.0074
Class of Property - Wahleach Island IR #2	Tax Rate
Utilities	68.37050
Light Industry	23.11810
Farm	19.36080

BE IF KNOWN THAT THIS By-law entitled the *Rates By-law* which forms part of the *Taxation By-law* passed by the Si:yam Council and approved by the Minister on October 28, 2004, that being a by-law to establish by by-laws a system on the reserve lands of Shxw'owhámel First Nation for the fair and equitable taxation for local purposes of land, or interests in land including the right to occupy, possess or use lands within the boundaries of the reserves is hereby enacted as by-law 2007-1 by the Si:yam Council of Shxw'owhámel First Nation.

APPROVED AND PASSED at a duly convened meeting of the Si:yam Council of the Shxw'owhámel First Nation held at Shxw'owhámel Administration Office, Hope, British Columbia, this 5th day of July 2007.

Moved by: [Irene Smith] Second by: [Brenda Peters]

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

 [Irenora Fraser]
Si:yam Council

 [Ron Pierre]
Si:yam Council

 [Irene Smith]
Si:yam Council

 [Brenda Peters]
Si:yam Council

SCHEDULE "A"

PROPERTY CLASS	TAX RATE PER \$1,000.00 OF ASSESSED VALUE
Class 1 - Residential	9.2792
Class 2 - Utilities	38.8553

**SLIAMMON FIRST NATION BAND
2006 ANNUAL TAX RATES BY-LAW**

[Effective September 19, 2006]

WHEREAS pursuant to section 18.1 of the *Sliammon First Nation 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 Sliammon First Nation 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 purpose of subsections 18.1 (3) and (4) of the *Sliammon First Nation Property Taxation By-law* there are hereby established, imposed and levied for the taxation year 2006 the following tax rates, namely for each separate property class within each separate taxation district the rates 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 *2006 Annual Tax Rates By-law*.

4. 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 Band Council of the Sliammon First Nation held this [28th] day of June, 2006.

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

Chief Walter Paul

Councillor Gloria Francis

Councillor Vern Pielle

[Steven Galligos]

Councillor Steven Galligos

Councillor Grace Adams

[Bruce Point]

Councillor Bruce Point

[Eugene Louie]

Councillor Eugene Louie

[Tracy Timothy]

Councillor Tracy Timothy

Councillor Allison Wilson

[Clint Williams]

Councillor Clint Williams

SCHEDULE "A"

Sliammon Taxation Authority
Classes of Property

Rate	Class
9.4217	Class 1 - Residential
32.3741	Class 2 - Utilities
30.4049	Class 3 - Unmanaged Forest Land
29.8371	Class 4 - Major Industry
25.5715	Class 5 - Light Industry
26.3672	Class 6 - Business and Other
16.1562	Class 7 - Managed Forest Land
10.3735	Class 8 - Recreation
10.7170	Class 9 - Farm

**SLIAMMON FIRST NATION BAND
2007 ANNUAL TAX RATES BY-LAW**

[Effective June 25, 2007]

WHEREAS pursuant to section 18.1 of the *Sliammon First Nation 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 Sliammon First Nation 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 purpose of subsections 18.1 (3) and (4) of the *Sliammon First Nation Property Taxation By-law* there are hereby established, imposed and levied for the taxation year 2007 the following tax rates, namely for each separate property class within each separate taxation district the rates 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 *2007 Annual Tax Rates By-law*.

4. 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 Band Council of the Sliammon First Nation held this [7th] day of May 2007.

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

[Walter Paul]

Chief Walter Paul

[Vern Pielle]

Councillor Vern Pielle

Councillor Gloria Francis

[John Hackett, Jr.]

Councillor Steven Galligos

Councillor John Hackett, Jr.

[Bruce Point]

Councillor Bruce Point

[L. Maynard Harry]

Councillor L. Maynard Harry

Councillor Tracy Timothy

Councillor Allison Wilson

[Clint Williams]

Councillor Clint Williams

SCHEDULE "A"
Sliammon Taxation Authority
Classes of Property

Rate	Class
9.4217	Class 1 - Residential
32.3741	Class 2 - Utilities
30.4049	Class 3 - Unmanaged Forest Land
29.8371	Class 4 - Major Industry
25.5715	Class 5 - Light Industry
26.3672	Class 6 - Business and Other
16.1562	Class 7 - Managed Forest Land
10.3735	Class 8 - Recreation
10.7170	Class 9 - Farm

**SLIAMMON FIRST NATION BAND
PROPERTY TAX EXPENDITURE BY-LAW**

[Effective September 19, 2006]

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

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

AND WHEREAS section 12 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;

AND WHEREAS Council wishes to revoke the *Taxation Expenditure By-law* and to authorize expenditures (in addition to those authorized under section 12(2) of the *Property Taxation By-law*) to be made out of property tax revenue from time to time in this by-law;

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

SHORT TITLE

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

INTERPRETATION

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

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

“Band” means the Sliammon First Nation Band;

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

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

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

“Council” means the Council of the Sliammon First Nation Band within the meaning of subsection 2(1) of the *Indian Act* R.S.C. 1985, c.I-5, 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 12 of the *Property Assessment and Taxation By-law*;

“*Property Assessment By-law*” means the *Sliammon First Nation Band Property Assessment By-law* approved and passed by the Council on the 10th day of

August, 1995 and approved by the Minister on the 30th day of November, 1995, as amended from time to time;

“*Property Taxation By-law*” means the *Sliammon First Nation Band Property Taxation By-law* approved and passed by the Council on the 10th day of August, 1995 and approved by the Minister on the 30th day of November, 1995, as amended from time to time;

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

“public works” includes:

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

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

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

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

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

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

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

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

together with Reserve lands appurtenant thereto;

(b) remediating environmentally contaminated Reserve lands; and

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

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

“Surveyor of Taxes” means the Surveyor of Taxes appointed by Council under the *Sliammon Property Taxation By-law*;

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

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

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

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 (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

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.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Sliammon First Nation held this [28th] day of June, 2006.

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

Chief Walter Paul

Councillor Gloria Francis

[Steven Galligos]

Councillor Steven Galligos

[Bruce Point]

Councillor Bruce Point

[Tracy Timothy]

Councillor Tracy Timothy

[Clint Williams]

Councillor Clint Williams

Councillor Vern Pielle

Councillor Grace Adams

[Eugene Louie]

Councillor Eugene Louie

Councillor Allison Wilson

SCHEDULE "A"

Sliammon Taxation Authority - 2006/07 Budget

Revenue	Amount	Comments
Residential	209,370	
Commercial	0	
Utilities	671	
Total Taxes	210,041	
Less: Home Owner's Grant	15,550	
Less: Additional Homeowner's Grant	27,767	
Total Taxes Collected	166,724	
Additional Revenue		
Water User Fee	12,160	
Earned Interest	2,000	
Total Revenue	180,884	
Expenditures		
Capital Projects Fund	16,672	10% of Total Taxes Collected
Income Stabilization	16,672	10% of Total Taxes Collected
Regional District Contribution	30,723	
CDPR (Library Contribution)	2,900	
Salary	80,000	Includes Benefits
Telephone & Fax	2,500	
Staff Training	5,000	
Workshops	5,000	
Contingency	2,000	
Consulting	2,000	
Legal Fees	5,000	
Appeal Process	5,000	
BCAA	2,200	BC Assessment Authority Annual Costs
Total Expenditures	175,668	
Total Surplus/(Deficit)	5,216	

**SLIAMMON FIRST NATION BAND
PROPERTY TAX EXPENDITURE BY-LAW**

[Effective June 25, 2007]

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

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

AND WHEREAS section 12 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;

AND WHEREAS Council wishes to revoke the *Taxation Expenditure By-law* and to authorize expenditures (in addition to those authorized under section 12(2) of the *Property Taxation By-law*) to be made out of property tax revenue from time to time in this by-law;

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

SHORT TITLE

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

INTERPRETATION

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

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

“Band” means the Sliammon First Nation Band;

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

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

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

“Council” means the Council of the Sliammon First Nation within the meaning of subsection 2(1) of the *Indian Act*, R.S.C. 1985, c.I-5, 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 12 of the *Property Assessment and Taxation By-law*;

“*Property Assessment By-law*” means the *Sliammon First Nation Property Assessment By-law* approved and passed by the Council on the 10th day of

August, 1995 and approved by the Minister on the 30th day of November, 1995, as amended from time to time;

“*Property Taxation By-law*” means the *Sliammon First Nation Property Taxation By-law* approved and passed by the Council on the 10th day of August, 1995 and approved by the Minister on the 30th day of November, 1995, as amended from time to time;

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

“public works” includes:

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

(i) roads, streets, overpasses, underpasses, sidewalks, foot crossing, 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 *Sliammon Property Taxation By-law*;

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

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

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

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 form of that draft annual property tax budget attached as Schedule “A” to this By-law.

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

(4) For greater certainty

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

(b) nothing in this By-law shall have the effect of amending subsection 12 of the *Property Taxation By-law* or of limiting the authorization of, or

requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

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

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

ADMINISTRATION AND ENFORCEMENT

6. The Surveyor of Taxes shall administer this By-law.

BY-LAW REMEDIAL

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

MISCELLANEOUS

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

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

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

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

COMING INTO FORCE

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

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Sliammon First Nation held this 7th day of May, 2007.

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

[Walter Paul]

Chief Walter Paul

Councillor Gloria Francis

[L. Maynard Harry]

Councillor L. Maynard Harry

Councillor John Hackett, Jr.

Councillor Allison Wilson

[Vern Pielle]

Councillor Vern Pielle

Councillor Steven Galligos

[Tracy Timothy]

Councillor Tracy Timothy

[Bruce Point]

Councillor Bruce Point

Councillor Clint Williams

SCHEDULE "A"

Sliammon Taxation Authority - 2007/08 Budget

Revenue	Amount	Comments
Residential	212,200	
Commercial	0	
Utilities	760	
Total Taxes	212,960	
Less: Home Owners Grant	16,100	
Less: Additional Homeowner's Grant	28,150	
Total Taxes Collected	194,010	
Additional Revenue		
Water User Fee	12,160	
Earned Interest	2,000	
Total Revenue	208,170	
Expenditures		
Capital Projects Fund	20,817	10% of Total Taxes Collected
Income Stabilization	20,817	10% of Total Taxes Collected
Regional District Contribution	33,793	
CDPR (Library Contribution)	3,200	
Salary	85,000	Includes Benefits
Telephone & Fax	2,500	
Staff Training	8,000	
Workshops	8,000	
Contingency	3,000	
Consulting	5,000	
Legal Fees	8,000	
Appeal Process	5,000	
BCAA	3,000	BC Assessment Authority Annual Costs
Total Expenditures	206,127	
Total Surplus/(Deficit)	2,043	

SNUNEYMUXW FIRST NATION
RATES BY-LAW 2007
BY-LAW NO. 2007-1

[Effective August 7, 2007]

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

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

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

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

2. Pursuant to the *Nanaimo Indian Band Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A", which is hereto attached, and forms part of the *2007 Taxation Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 31st day of May 2007.

[Viola Wyse]

Chief Viola Wyse

Councillor Darren Good

[Gary Manson]

Councillor Gary Manson

[Sandra Penn]

Councillor Sandra Penn

[Sandra Good]

Councillor Sandra Good

[Geraldine Manson]

Councillor Geraldine Manson

[Jeffrey Thomas]

Councillor Jeffrey Thomas

[Eric Wesley]

Councillor Eric Wesley

[Michael Wyse]

Councillor Michael Wyse

[Douglas White]

Councillor Douglas White

Councillor William Yoachim

SCHEDULE "A"

Snuneymuxw First Nation Taxation Rates - 2007

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

COLUMN 1	COLUMN 2
Class of Property as prescribed in those sections included in Part II of the <i>Snuneymuxw First Nation Assessment By-law</i> .	Rate of Tax applied against each \$1000.00 of the assessed value of the land and improvements as determined in accordance with Part II of the <i>Snuneymuxw First Nation By-law</i> .
Class 1 - Residential	8.4166
Class 2 - Utilities	66.8251
Class 3 - Unmanaged Forest Land	Nil
Class 4 - Major Industry	57.8272
Class 5 - Light Industry	28.9063
Class 6 - Business and Other	27.1704
Class 7 - Managed Forest Land	26.9233
Class 8 - Recreation/Non-Profit Organization	15.4174
Class 9 - Farm	7.9677

SODA CREEK INDIAN BAND
RATES BY-LAW 2007
BY-LAW NO. 2007-TX01

[Effective June 4, 2007]

WHEREAS pursuant to subsection 83(1) of the *Indian Act*, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interest in the land including rights to occupy, possess or use lands within the boundaries of the Reserve and with respect to any matter arising out of or ancillary to such purpose:

AND WHEREAS the Council of the Soda Creek Indian Band enacted the *Soda Creek Indian Band Taxation and Assessment By-law* on Nov. 21, 1997;

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

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

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 *2007 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 [25th] day of [April] , 2007.

Chief

[Donna Dixon]

Councillor

[Thomas Phillips]

Councillor

[Gilbert Sellars]

Councillor

SCHEDULE "A"

The Council of Soda Creek Indian Band hereby adopts the following taxation rates for the taxation year 2007 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
I.R. NO. 1A DRAINAGE IMPROVEMENT PROJECT
CAPITAL EXPENDITURE BY-LAW NO. 2006-03

[Effective February 16, 2007]

To authorize the expenditure of a maximum of Five Hundred Ninety Seven Thousand Dollars (\$597,000) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of constructing the Drainage Improvement Project within the New Songhees Indian Reserve No.1A.

WHEREAS:

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

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

C. The Council of Songhees First Nation deems it desirable and in the best interest of the Band members to advance funds to complete the Songhees Drainage Improvement Project (the "I.R. No.1A Drainage Improvement Project").

D. Songhees First Nation has estimated the total cost of construction of the I.R. No.1A Drainage Improvement Project to be not more than \$597,000 as outlined in Schedule "A" to this by-law.

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

SHORT TITLE

1. This By-law may be cited for all purposes as the *I.R. No. 1A Drainage Improvement Project Capital Expenditure By-law No. 2006-03*.

EXPENDITURE AUTHORIZATION

2. Songhees First Nation hereby acknowledges that it is in the best interests of the members of Songhees First Nation to construct the I.R. No. 1A Drainage Improvement Project as summarized in Schedule "A" to this By-law.

3. Songhees First Nation hereby approves the expenditure of not more than Five Hundred Ninety Seven Thousand (\$597,000) Dollars from the Cumulative Fund for the purposes of designing and constructing the I.R. No. 1A Drainage Improvement Project (the "Project Funds").

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

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

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

EFFECTIVE

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

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled the *Songhees First Nation I.R. No. 1A Drainage Improvement Project Capital Expenditure By-law No. 2006-03* is hereby enacted by Council at a duly convened meeting held on the [4th] day of December 2006, Victoria, British Columbia.

[Robert Sam]

Chief Robert Sam

[Norman George]

Councillor Norman George

[Frank E. George]

Councillor Frank E. George

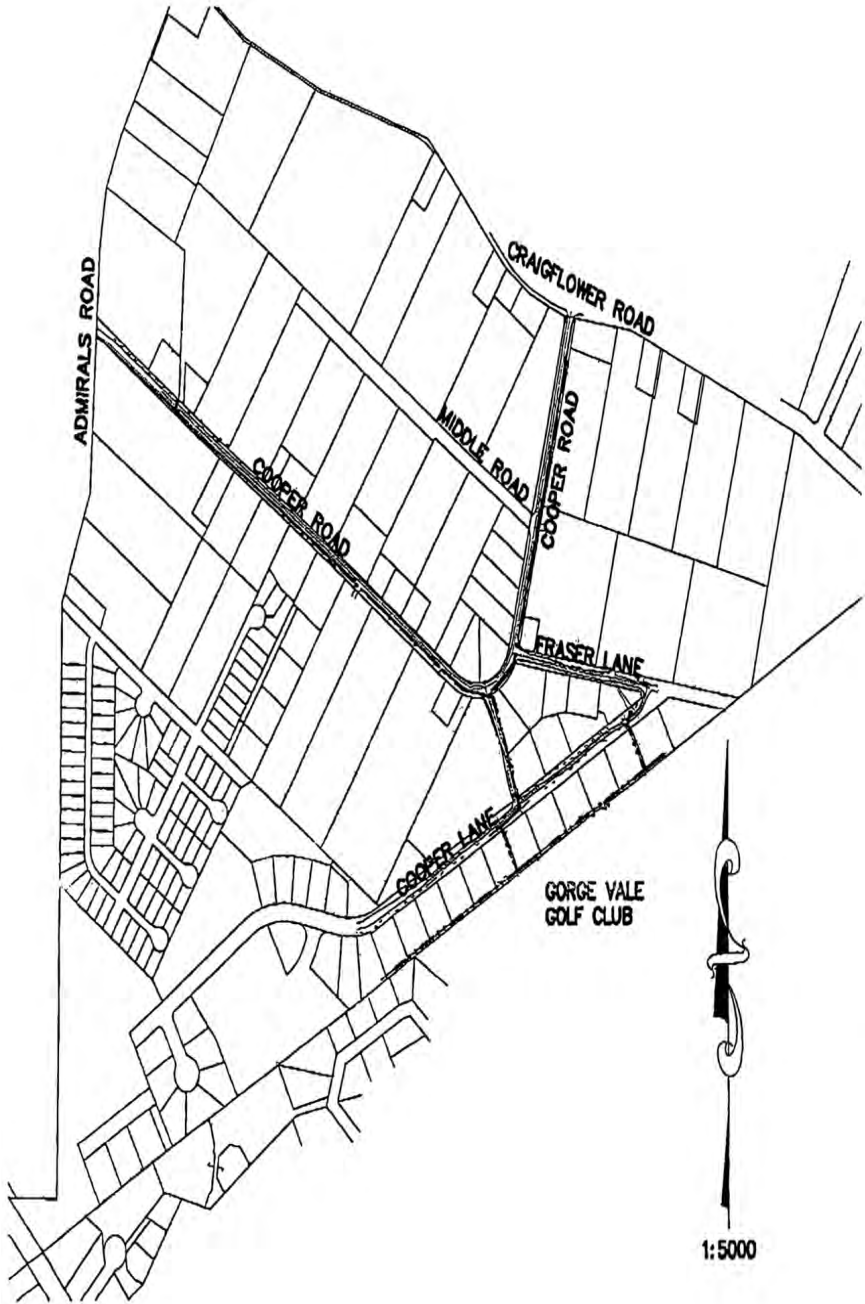
[Gary Albany]

Councillor Gary Albany

[Nicholas Albany]

Councillor Nicholas Albany

ITEM	SCHEDULE "A" Songhees Nation LOCAL GOVERNMENT SERVICES	YEAR OF EXPENDITURE
Drainage Improvement Project	\$ 597,000.00	2005 to 2007



**SONGHEES FIRST NATION
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 2007-01**

[Effective April 12, 2007]

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

AND WHEREAS 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 so made under the authority of a by-law of the council of the band;

AND WHEREAS section 12 of the *Songhees Indian Band Property Taxation By-law PR-95-02* authorizes the making of certain expenditures out of the property tax revenue.

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.

Pursuant to Sections 12(3) and 12(4) of the *Songhees Indian Band Property Taxation By-law PR-95-02* the Expenditure Budget for 2007 shall be in accordance with Schedule "A" which is attached and forms part of the *2007 Songhees First Nation Property Tax Expenditure By-law No. 2007-01*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [8th] day of March, 2007.

Chief Robert Sam

[Norman George]

Councillor Norman George

[Frank E. George]

Councillor Frank E. George

[Gary Albany]

Councillor Gary Albany

[Nicholas Albany]

Councillor Nicholas Albany

SCHEDULE "A"

Songhees First Nation – 2007 Property Tax Expenditure Budget

General Government Services	
General Administration	164,450
Council Renumeration	50,000
BC Assessment	10,000
Board of Review	3,000
Total	227,450
Protective Services	
By-law Enforcement	68,000
Fire Protection	60,000
Emergency Measures	7,000
Address Renumbering	5,000
Animal/Pest Control	2,000
Total	142,000
Transportation Services	
Road Repairs/Groundskeeping	12,500
Traffic Control	5,000
Total	17,500
Recreation & Cultural Services	
Community Events	10,000
Songhees Cultural Grant	2,500
Commissioned Public Art	10,000
Accounting/Legal Education Bursary	2,000
Playground Maintenance	3,000
Library Subsidy	2,000
Donations & Gifts	500
Total	30,000
Community Development	
Planning	2,000
Engineering	2,000
Total	4,000
Environmental Health Services	
CRD Sewer & Water	60,000
Regional District Hospital	28,000
Annual refuse collection & disposal	25,000
Total	113,000
Fiscal Services	
Capital Projects Fund	102,000

Income Stability Fund	102,000
Home Owner Grants	85,000
Additional Grants	225,000
Status Exemptions	4,500
Total	518,500
Total	1,052,450

SONGHEES FIRST NATION
PROPERTY TAXATION RATES BY-LAW
BY-LAW NO. 2007-02

[Effective April 12, 2007]

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 interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose;

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

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted for the purpose of establishing annual rates of taxation.

Pursuant to Section 18(1)(4) of the *Songhees Indian Band Property Taxation By-law PR-95-02*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *Songhees First Nation 2007 Property Taxation Rates By-law No. 2007-02*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [8th] day of March, 2007.

 Chief Robert Sam

 [Norman George]
 Councillor Norman George

 [Frank E. George]
 Councillor Frank E. George

 [Nicholas Albany]
 Councillor Nicholas Albany

 [Gary Albany]
 Councillor Gary Albany

SCHEDULE "A"
Songhees First Nation
2007 Property Tax Rates

Classes	Rate
1. Residential	8.02686
2. Utilities	45.35174
6. Business/Other	23.92003

**SQUAMISH INDIAN BAND
ANNUAL TAX RATES BY-LAW
BY-LAW NO. 1, 2007**

[Effective July 10, 2007]

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 2007 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, 2007*.
- 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 [23rd] day of [May], 20 [07].

Moved by: [Chief Richard Williams] Seconded by: [Julie Baker]

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

[Gilbert Jacob]

Chief Gilbert Jacob
KáKeltn Siyám

Chief Bill Williams
teláls^{em}kin Siyám

Alroy Baker
K’etxímtn

[Veronica Baker]
Veronica Baker
Tiyaltenaat

Deborah Baker

[Richard E. Baker]

Richard E. Baker

[Dale Harry]

Dale Harry
Xwa-xwalkn

[Krisandra Jacobs]

Krisandra Jacobs

[Dennis Joseph]

Dennis Joseph
xwechtáal

[Richard Williams]

Chief Richard Williams
Xwélxwelacha siyam

[Anthony Moody]

Anthony Moody
Tsetsímshtn

[Pamela Baker]

Pamela Baker
Hi-mi-ka-las

[Byron Joseph]

Byron Joseph
Ts'élkwílem

[Carla George]

Carla George
Kwitelut i Kwelikw

[Julie Baker]

Julie Baker
Sxwélhchaliya

Chief Ian Campbell
Xálek/Seykyú Siyám

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	4.80202
		2. Utilities	58.11950
		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	65.69716
		5. Light Industry	40.46535
		6. Business & Other	19.77375
		7. Managed Forest Land	0.00000
		8. Recreational Property/ Non-Profit Organization	10.43733
		9. Farm	0.00000

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
Mission (NVC) Taxation District	The Whole of Mission Indian Reserve Number 1	1. Residential	4.68460
		2. Utilities	58.11246
		3. Unmanaged Forest Land	0
		4. Major Industry	54.23904
		5. Light Industry	27.34809
		6. Business & Other	19.81173
		7. Managed Forest Land	0
		8. Recreational Property/ Non-Profit Organization	10.03133
		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	4.1604
		2. Utilities	26.7618
		3. Unmanaged Forest Land	0
		4. Major Industry	28.1019
		5. Light Industry	23.2381
		6. Business & Other	15.3791
		7. Managed Forest Land	0
		8. Recreational Property/ Non-Profit Organization	9.6439
		9. Farm	

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

[Effective July 10, 2007]

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

AND WHEREAS the Council of the Squiala First Nation enacted the *Squiala First Nation Assessment and Taxation By-laws (2005)* on October 27, 2005, approved by the Minister November 16, 2005.

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

This [23rd] day of [May] , 2007.

A quorum consists of two (2) Councillors.

[Sam Jimmie III]

Chief Sam Jimmie III

Councillor Mike Jimmie

[Gordon Jimmie]

Councillor Gordon Jimmie

SCHEDULE "A"

PROPERTY CLASS	TAX RATE PER \$1,000.00 OF ASSESSED VALUE
Class 2 - Utilities, Land	59.52629
Class 2 - Utilities, Improvements	57.55321

**T'IT'Q'ET FIRST NATION
RATES BY-LAW 2007**

[Effective June 25, 2007]

SCHEDULE "A"

The council of the T'it'q'et First Nation hereby adopts the following taxation rates for the 2007 taxation year for the following classes of property

COLUMN 1	COLUMN 2
Class of property as prescribed under Schedule 11 and Section 3 of the <i>T'it'q'et First Nation Taxation By-law</i> .	Rates of tax applied against each \$1,000 of the assessed value of the land and improvements as determined in accordance with the <i>T'it'q'et First Nation Assessment By-law</i> .
Class 1 - Residential	12.93
Class 2 - Utilities	44.24
Class 3 - Major Industry	34.29
Class 6 - Business and Other	26.92

APPROVED AND PASSED at a duly convened meeting of the council of T'it'q'et held at T'it'q'et Administration Office, Lillooet British Columbia, this May 7, 2007.

Moved by: [Yvonne Scotchman] Seconded by: [Kevin Whitney]

A quorum of Chief and Council consists of 3 councillors.

 [William Machell]
Chief William Machell

 [M. Napoleon]
Councillor M. Napoleon

 [K. Whitney]
Councillor K. Whitney

 [Y. Scotchman]
Councillor Y. Scotchman

 [D. Billy]
Councillor D. Billy

TOBACCO PLAINS INDIAN BAND
RATES BY-LAW 2007
BY-LAW NO. 2007-TX2

[Effective June 25, 2007]

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 Tobacco Plains Indian Band enacted the *Tobacco Plains 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 to subsection 83(1) for the purpose of establishing annual rates of taxation.

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

2. Pursuant to section 24 of the *Tobacco Plains 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 By-law.

THIS BY-LAW IS HEREBY ENACTED by the Chief and Council of the Tobacco Plains Indian Band at a duly convened meeting held on the 15th day of May, 2007.

[Mary Mahseelah]

 Chief Mary Mahseelah

[Dan Gravelle]

 Councillor Dan Gravelle

 Councillor Levi Gravelle

[Bob Luke]

 Councillor Bob Luke

 Councillor Rob Eneas

SCHEDULE "A"

The Council of the Tobacco Plains Indian Band hereby adopts the following taxation rates for the 2007 taxation year for the following classes of property:

Class of Property	Tax Rate
1. Residential	13.84416
2. Utility	55.062
3. Unmanaged Forest	0
4. Major Industry	0
5. Light Industry	0
6. Business and Other	0
7. Managed Forest	0
8. Recreation/Non-Profit	0
9. Farm	15.732

**TSAWOUT INDIAN BAND
RATES BY-LAW 2007 TX-01**

[Effective June 4, 2007]

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

Class of Property	Tax Rate
1. Residential	7.57032
2. Utilities	35.76975
5. Industrial	-
6. Business/Other	20.78052
8. Recreational	-
9. Farm Land	-

BE IT KNOWN that this document is hereby entitled the *Rates By-law* which forms part of the *Tsawout Indian Band Taxation By-law* passed by Chief and Council on March 30, 1994, and approved by the Minister on May 27, 1994, that being a by-law to establish by by-law a system on the reserve lands of the Tsawout Indian Band for fair and equitable 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 is hereby enacted as *Rates By-law 2007 TX-01* by the Chief and Council of the Tsawout Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Tsawout Indian Band held at the Tsawout First Nation Administration Office, 7725 Tetayut Road, Saanichton, British Columbia, this [18th] day of [April, 2007] .

Moved by: [Harvey Underwood] Seconded by: [Gwen Underwood]

A quorum of the Tsawout First Nation Council consists of (4) Councillors.

[Allan Claxton]

Chief Allan Claxton

[Stanley Sam]

Councillor Stanley Sam

[Gwen Underwood]

Councillor Gwen Underwood

[Harvey Underwood]

Councillor Harvey Underwood

[Louis Claxton]

Councillor Louis Claxton

[Toby Joseph]

Councillor Toby Joseph

[Frank Pelkey]

Councillor Frank Pelkey

TSLEIL-WAUTUTH NATION
TAXATION EXPENDITURE BY-LAW 2007
BY-LAW NO. EXP 2007-01

[Effective June 25, 2007]

WHEREAS the *Tsleil-Waututh Nation Consolidated Property Assessment and Taxation By-law 1997* (the *Taxation By-law 1997*) was passed by the Chief and Council of the Tsleil-Waututh Nation on March 24, 1997 (Burrard Indian Band) in the best interests of the members of the Tsleil-Waututh Nation (Burrard Indian Band) and was approved by the Minister on September 30, 1997;

AND WHEREAS subsection 83(2) of the *Indian Act* requires that an expenditure made out of monies raised pursuant to the *Taxation By-law 1997* and any amendments thereto approved by the Minister from time to time must be so made under the authority of a by-law of the Chief and Council of the Tsleil-Waututh Nation (Burrard Indian Band);

NOW THEREFORE BE IT HERewith RESOLVED that the following *Tsleil-Waututh Nation Taxation Expenditure By-law 2007 No. EXP 2007-01* is hereby enacted pursuant to subsection 83(2) of the *Indian Act* for the purposes of the expenditure of monies collected by the Tsleil-Waututh Nation pursuant to enabling by-laws of the Tsleil-Waututh Nation made in accordance with subsection 83(1) of the *Indian Act*.

SHORT TITLE

1. The *Tsleil-Waututh Nation Taxation Expenditure By-law 2007* may be cited in short form as the *Expenditure By-law No. EXP 2007-01*.

DEFINITION

2. In this *Expenditure By-law No. EXP 2007-01*,
- “annual budget” means the budget for a fiscal year projecting all revenues and expenditures anticipated to be required for the provision of local services on reserve during that fiscal year, as approved by the band council;
- “band” means the Tsleil-Waututh Nation (Burrard Indian Band) and any successor thereto;
- “band council” means the chief and council (future Takaya Speakers) of the band as elected by the eligible members of the band pursuant to the *Indian Act* and any successor thereto;
- “band council resolution” means a motion passed and approved by a majority of the members of the band held at a duly convened meeting of the band council;

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

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

“local services” includes local improvements, utility services, capital works and the provision of any other services required on reserve;

“local improvements” includes the following works and any combination of them:

(a) opening, widening, straightening, extending, grading, levelling, diverting or paving a road,

(b) constructing a sidewalk, foot crossing, curbing bridge, culvert or embankment forming part of a street or constructing a system of storm drainage,

(c) making, deepening, enlarging or lengthening a common sewer or water system,

(d) making sewer or water service connections to the road line on land abutting the main,

(e) constructing a conduit for wires or pipes along or under a road,

(f) public works services as they apply to the reserve,

(g) reconstructing, replacing or repairing any of the above;

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

“provisional budget” means an interim or preliminary budget projecting revenues and expenditures anticipated to be required for the provision of local services on reserve during all or part of that fiscal year but not an annual budget;

“reserve” means those lands:

(a) the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the Burrard Indian Band, whether they be designated lands or conditionally surrendered lands or otherwise, and

(b) that are within the boundaries of the Burrard Inlet Indian Reserve No. 3, Inlailawatash Indian Reserve Nos. 4 and 4a, and any additions to reserve subsequent to the enactment of this Expenditure By-law No. EXP 2007-01;

“stabilization fund” means the fund established to hold and dispense any monies remaining in the taxation fund at the end of a fiscal year or fiscal years;

“taxation fund” as defined in and established pursuant to the *Taxation By-law 1997* and any amendments thereto approved by the Minister from time to time.

“tax administrator” means the person appointed by the band council to administer this *Expenditure By-law No. EXP 2007-01* or his designate.

BUDGETS

3.(1) On or before March 1 of each fiscal year, with the exception of the first fiscal year, the band council will by band council resolution direct the preparation of a provisional budget by the band’s employee(s) or agent(s).

(2) On or before June 30 of each fiscal year the band council will prepare the annual budget and will, through the means of a by-law add the annual budget as a schedule to this *Expenditure By-law No. EXP 2007-01*.

AUTHORIZED EXPENDITURES

4.(1) All expenditures, including all costs of administration, collections, realization of security, complaints, legal and consultant services, education, training and honoraria from the taxation fund will be made in accordance with the annual budget and the *Taxation By-law 1997* and any amendments thereto approved by the Minister from time to time and when made are authorized expenditures from the taxation fund provided section 3(2) above has been complied with.

(2) All funds received pursuant to the *Taxation By-law 1997* and any amendments thereto approved by the Minister from time to time will be deposited in the taxation fund.

(3) All monies deposited in the taxation fund and any interest earned thereon will be expended in accordance with the *Expenditure By-law No. EXP 2007-01* annual budget solely for local purposes including the provision of local services on reserve, capital projects and all costs associated with the administration and enforcement of the *Taxation By-law 1997* and any amendments thereto approved by the Minister from time to time in accordance with subsection 4(1).

(4) All surplus monies remaining in the taxation fund at the end of the fiscal year specified in the *Expenditure By-law No. EXP 2007-01* Annual Budget Schedule may be transferred into the stabilization fund and may be applied towards the operation and administration costs for the next fiscal year, for capital projects, overruns on existing capital projects or for any other contingencies.

EXTENSION OF TIME

5.(1) Provided that there has been substantial compliance with the provision of this *Expenditure By-law No. EXP 2007-01*, a procedural irregularity, technical failure to carry out a provision of this By-law or an insubstantial failure to comply with a requirement of this By-law by the band council, the tax administrator, or

any other person appointed to carry out the administration or enforcement of this By-law, does not in itself constitute a failure to comply with this *Expenditure By-law No. EXP 2007-01* by such person.

(2) The chief and council may, by band council resolution, extend the time by which anything is required to be done pursuant to this *Expenditure By-law No. EXP 2007-01* and anything done by or within such extended time is as valid as if it had been done by or within the time otherwise provided for in this *Expenditure By-law No. EXP 2007-01*.

BY-LAW REMEDIAL

6. This *Expenditure By-law No. EXP 2007-01* is to be construed as being remedial and is to be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

TENSE

7. Where a provision or schedule of this *Expenditure By-law No. EXP 2007-01* is expressed in the present tense, future tense or past tense, the provision applies to the circumstances as they may from time to time arise without reference to the present, future or past tenses.

HEAD NOTES

8. Head notes, marginal notes and headings form no part of this *Expenditure By-law No. EXP 2007-01* and are to be construed as being inserted for convenience of reference only.

SEVERANCE OF SECTIONS

9. A finding by a court of competent jurisdiction that a section or provision of this *Expenditure By-law No. EXP 2007-01* is void does not affect or bear upon the validity of any other section or provision of this By-law or this By-law as a whole, same remaining in full force and effect, subject to section 11 below, notwithstanding the severance of such void section or provision.

USE OF FORMS AND WORDS

10. In this *Expenditure By-law No. EXP 2007-01*,

(a) words signifying the masculine gender include the feminine gender and the neuter gender and, where necessary or the context permits, a person as defined in this *Expenditure By-law No. EXP 2007-01*,

(b) words in the singular include the plural and words in the plural include the singular, and

(c) where a word or expression is defined, other parts of speech and grammatical forms of the same word or expression have corresponding meanings.

AMENDMENTS

11. Any section of this *Expenditure By-law No. EXP 2007-01* may be amended by the band council through the means of a by-law passed and approved in accordance with the appropriate section or sections of the *Indian Act* or constitution or law of the band as the case may be.

APPROVED AND PASSED at a duly convened meeting of the Chief and Council of the Tsleil-Waututh Nation (Burrard Indian Band) held at the Tsleil Waututh Nation Administration Office, 3075 Takaya Drive, North Vancouver, BC on this 14th day of May, 2007.

[Leah George-Wilson]
Chief Leah George-Wilson

[Carleen Thomas]
Councillor Carleen Thomas

[Justin George]
Councillor Justin George

[Lianna Martin]
Councillor Lianna Martin

[Jennifer Thomas]
Councillor Jennifer Thomas

Comprising the majority of those members of the Band Council of the Tsleil-Waututh Nation (Burrard Indian Band) present at the aforesaid meeting, a quorum being three members and the number of members of the Band Council present being five.

**TSLEIL-WAUTUTH NATION
RATES BY-LAW 2007**

[Effective June 25, 2007]

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

AND WHEREAS the Council of the Tsleil-Waututh First Nation (also known as the Burrard Indian Band) enacted the *Tsleil-Waututh First Nation Property Assessment and Taxation By-law* on March 24, 1997, which said By-law was approved by the Minister of Indian Affairs and Northern Development on September 30, 1997.

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

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

2. Pursuant to Section 8 of the *Tsleil-Waututh Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *Rates By-law 2007*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 14th day of May 2007.

[Leah George-Wilson]

Chief Leah George-Wilson

[Carleen Thomas]

Councillor Carleen Thomas

[Justin George]

Councillor Justin George

[Lianna Martin]

Councillor Lianna Martin

[Jennifer Thomas]

Councillor Jennifer Thomas

Comprising the majority of those members of the Band Council of the Tsleil-Waututh Nation (Burrard Indian Band) present at the aforesaid meeting, a quorum being three members and the number of members of the Band Council present being five.

SCHEDULE “A”

The Council of the Tsleil-Waututh First Nation (Burrard Indian Band) hereby adopts the following taxation rates for the 2007 taxation year for the following classes of property:

COLUMN 1	COLUMN 2
<p>Class of Property as prescribed under Schedule II and Section 8 of the <i>Tsleil-Waututh Nation Property Taxation By-law</i>.</p>	<p>Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Parts IV, VII, VIII and IX of the <i>Tsleil-Waututh Nation Property Assessment and Taxation By-law</i>.</p>
Class 1 - Residential	4.80202
Class 2 - Utilities	58.11950
Class 3 - Unmanaged Forest Land	0.0000
Class 4 - Major Industry	65.69716
Class 5 - Light Industry	40.46535
Class 6 - Business and other	19.77375
Class 7 - Managed Forest Land	0.0000
Class 8 - Recreation/Non-Profit Organization	10.43733
Class 9 – Farm	0.0000

**TZEACHTEN FIRST NATION
RATES BY-LAW NO. 2007**

[Effective July 10, 2007]

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

AND WHEREAS the Council of the 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. 2007*.

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. 2007*.

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 [22nd] day of [May] , 2007.

[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 2007 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	7.73705
Class 2 – Utilities	59.52628
Class 5 – Light Industry	21.05872
Class 6 – Business and Other	20.70029

**UNION BAR FIRST NATION
PROPERTY ASSESSMENT BY-LAW 2006**

[Effective January 19, 2007]

WHEREAS the Union Bar First Nation deems it advisable and in the best interests of the members of the Union Bar First Nation to establish, by by-law, a system for the assessment and taxation of land, or interests in land, including rights to occupy, possess or use land in the reserves, such assessment being ancillary to and necessary for the establishment of an equitable system of levying taxes for local purposes on land, or interests in land, including rights to occupy, possess or use land in the reserves;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in Skawahlum Indian Reserve No. 10, Puckatholetchin Indian Reserve No. 11, Klaklacum Indian Reserve No. 12, Trafalgar Flat Indian Reserve No. 13, Swahliseah Indian Reserve No. 14, Aywawwis Indian Reserve No. 15 and Kawkawa Lake Indian Reserve No. 16 pursuant to the provisions of the *Indian Act*, R.S.C. 1985, c.I-5, and in particular pursuant to the provisions of subsection 83(1) of the *Indian Act*.

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SHORT TITLE

1. This By-law may be cited as the *Property Assessment By-law*.

PART I

INTERPRETATION

2. In this By-law,

“Administrator” means the Administrator of the Union Bar First Nation;

“appraiser” means a property valuator appointed by the Chief and Council under this By-law;

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

“assessment roll” includes a supplementary assessment roll;

“assessor” means an assessor appointed by the Chief and Council under this By-law;

“Band” means the Union Bar First Nation;

“band council resolution” means a motion, as recorded in the minutes of the meeting, passed and approved at a duly convened meeting of the Council pursuant to the consent of a majority of the Chief and Councillors of the Band present at the meeting;

“Band land” means reserve land other than land held under a C.P.;

“closed circuit television corporation” includes a person operating for a fee or charge a television signal receiving antenna or similar device, or equipment for the transmission of television signals to television receivers of subscribers, or any or all of those devices and equipment;

“C.P.” means a Certificate of Possession as defined under subsections 20(1) and 20(2) of the *Indian Act*; and for the purposes of this By-law only, includes a Notice of Entitlement and a Certificate of Occupation as defined under subsections 20(4) and 20(5) of the *Indian Act* or any other permits, agreements or licenses issued from time to time by band council resolution authorizing the use of Band land by a Band member;

“Chief and Council” means the Chief and Council of the Union Bar First Nation as elected by the members of the Union Bar First Nation pursuant to the provisions of section 74 of the *Indian Act* or as chosen according to the custom of the Band;

“highway” includes a street, road, lane, bridge, viaduct, and any other way open to the use of the public, and also includes a street, road, lane, bridge, viaduct, and any other way not open to the public;

“improvements” means

(a) any building, fixture, structure or similar thing constructed, or placed on or in reserve land, or water over reserve land, or on or in another improvement, but does not include any of the following things unless that thing is a building or is deemed to be included in this definition by paragraph (b):

- (i) production machinery,
- (ii) anything intended to be moved as a complete unit in its day to day use, and
- (iii) furniture and equipment that is not affixed for any purpose other than its own stability and that is easily moved by hand,

(b) without limiting the definition of improvements in paragraph (a), the following things are deemed to be included in that definition unless excluded from it under paragraph (c):

- (i) anything that is an integral part of a building or structure and is intended to serve or enhance the building or structure, including elevators, escalators and systems for power distribution, heating, lighting, ventilation, air conditioning, communication, security and fire protection,
- (ii) any building or structure that is capable of maintaining a controlled temperature or containing a special atmosphere, including dry kilns, steam chests, greenhouses and cooling towers,
- (iii) any lighting fixtures, paving and fencing,
- (iv) any
 - (A) piling, retaining walls and bulkheads, and
 - (B) water system, storm drainage system and industrial or sanitary sewer system, the value of which is not included by the assessor in the value of the land,
- (v) any foundation, such as footings, for perimeter walls, slabs, foundations for machinery and equipment,
- (vi) any pipe racks, tending platforms, conveyor structures, log decks and supports for machinery and equipment, including structural members comprising trestles, bents, truss and joint sections, stringers, beams, channels, angles and similar things,
- (vii) any aqueducts, dams, reservoirs and artificial lagoons and any tunnels other than mine working,
- (viii) any roads, airstrips, bridges, trestles and towers, including ski towers,

- (ix) any mains, pipes or pipelines for the movement of fluids or gas,
- (x) any track in place, including railway track in place,
- (xi) any pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, substations, conduits and mains that are used to provide electric light, power, telecommunications, transportation and similar services, including power wiring for production machinery up to the main electrical panels or motor control centre, those panels and that centre,
- (xii) any vessels, such as tanks, bins, hoppers and silos, with a prescribed capacity and any structure that is connected to those vessels,
- (xiii) docks, wharves, rafts and floats,
- (xiv) floating homes and other floating structures and devices that are used principally for purposes other than transportation,
- (xv) that part of anything referred to in subparagraphs (i) to (xv) or of any building, fixture, structure or similar thing that, whether or not completed or capable of being used for the purpose for which it is designed,
 - (A) is being constructed or placed, and
 - (B) is intended, when completed, to constitute, or will with the addition of further construction constitute, any of those things,
 - (C) the following categories and types of things, which are deemed to be included in the definition of improvements in paragraph (b) are excluded from the definition of improvements, but any foundations associated with them are not excluded:
 - (i) portable elements of communications, security or fire protection systems,
 - (ii) bucket elevators,
 - (iii) fans, motors, piping other than piping used to supply fuel, or other equipment that is used to control or provide the temperature, irrigation or atmosphere within a dry kiln, steam chest, greenhouse, cooling tower, controlled atmosphere warehouse or cold storage warehouse, and all ventilating and heating equipment used for process purposes in farms as set out in subparagraph (b)(ii),
 - (iv) coolers, freezers or controlled environment cabinets that are
 - (A) of a modular walk-in or reach-in type, and
 - (B) located within a building or structure, and associated machinery and controls,

- (v) portable lighting or portable lighting plants,
- (vi) pumps, motors, travelling screens, travelling cranes and hoists, filter, chlorinators, skimmers, aerators and similar things that are in water or sewer systems,
- (vii) in the case of rail car and truck dumpers, lifts for marine vessels, platform scales, hoppers, stacker-reclaimers, conveyors, screw conveyors and travelling cranes, their moving parts and all controls related to their moving parts,
- (viii) casings for screw conveyors or bucket elevators,
- (ix) catwalks or tending platforms that are principally mounted on or are supported either by an improvement exempted by this By-law or by production machinery,
- (x) idler arms for conveyors,
- (xi) chip or hog blow lines,
- (xii) J-bar or tray sorters, excluding any enclosure and associated framing,
- (xiii) turbines, generators and related controls,
- (xiv) surface tows or aerial chairs, gondolas or tramways that are supported by towers, including their supporting cables, sheave assemblies, bull wheels, motor and controls,
- (xv) snow making systems except piping or associated structure,
- (xvi) haul roads within active mine pits,
- (xvii) subject to subparagraph (iii), piping in a plant that is within property classified for assessment purposes as Class 4 or 5, other than that portion of piping which supplies or moves
 - (A) water that is used for drinking, cooking or personal hygiene,
 - (B) water to the beginning of plant process for use in that process,
 - (C) materials that are used for fire protection,
 - (D) fuel or steam that is used for heating or power production,
 - (E) materials to the point where major processing of the materials begins,
 - (F) industrial or non-industrial waste, or
 - (G) materials that have been refined, manufactured or otherwise processed in the plant and which are not subject to any further refinement, manufacturing or other processing in that plant,

- (xviii) casings or piping in oil or gas wells,
- (xix) electrical distribution equipment and materials, not including the load break switch or circuit breaker referred to in clause (B), that are located
 - (A) within properties classified for assessment purposes as Class 4, 5 or 6, and
 - (B) between a medium voltage load break switch, or a medium voltage circuit breaker, and production machinery, where medium voltage is 601 volts to and including 15 kilovolts and the load break switch or circuit breaker is located, as determined by the current flow, immediately before a distribution transformer that serves production machinery,
- (xx) portable power or generation facilities, and
- (xxi) the following vessels:
 - (A) cyclones, dust and particulate collectors or separators, power and recovery boilers, furnaces used in industrial processes, rotary dyers, rotary kilns, rotary mixers, compressor tanks, evaporators, heat exchangers, electrolytic cells, electrolytic tanks, stripping or scrubbing vessels or expansion tanks,
 - (B) those floatation cells, crushers, grinding mills, dewatering filters, primary and secondary leach filters, aeration columns, carbon columns, heavy media separators and floatation columns that are used in the mining industry,
 - (C) those rotary modulizers, absorption towers, cottrell treaters, humidifying towers, spray towers, glover towers, hot treaters, mist eliminators, melting pots, scrubbers and acidifiers that are used in the smelting industry,
 - (D) those cat cracker columns, desalters, atmospheric columns, vacuum columns, rectifier columns, fractionator columns, reactors, distillation towers, reformer stacks, asphalt oxidizers, hydrotreater units, reformer units, platformer units, crude units, alkylation units, fluid cat cracker units, isomerization units, rerefined oil process units, blending or shipping kettles, oxidation towers, gas or oil separator towers, emulsion treater towers, condensate accumulators, contractor towers, reboilers, stills, instrument air receivers, treater pressure filters, treater zeolite softeners, water treater towers, coalescers, inlet scrubbers, sour water stripper towers, condensate receivers, sulfreen reactors, converters, reflux accumulators, water wash towers, methanol towers, methanol degassers, methanol strippers, instrument air receivers, dehydrator towers, separator towers, demethanizer towers, deethanizer towers, depropanizer towers,

refrigerant receivers, refrigerant blowcases and condensers, except cooling condensers that are used in the petroleum and gas industry,

(E) those resin blenders, batch or continuous digester vessels, bleaching towers, demineralizers, water softeners, chlorine or chlorine dioxide generators, air receivers, steaming vessels (TMP), deaerators, impregnation vessels, oxygen reactors, repulpers, oxygen drum washers, preheaters, brown stock decker washers and brown stock steam vessels that are used in the forest industry,

(F) those distillation towers, graphite cells, synthesizer towers, cooler vessels, solution treaters, hydrogenator treaters, rotary pebble mills, prilling towers, degasser eliminators, vacuum dryers, methanator units, extractor units, reboilers, converters, still columns, kettles, untreated chlorate dryers, deaerator systems and steam drums that are used in the chemical industry, and

(G) those spas, hot-tubs and swimming pools that are free standing and any associated machinery and controls;

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

“interest” includes any legal or beneficial right, title, estate or interest;

“interest holder” includes a person who has an interest in land or improvements or both within the reserves, including rights to occupy, possess or use land or improvements or both within the reserves and also includes a person who simply occupies land or improvements or both within the reserves;

“interest in land” means any legal or beneficial interest or estate in land, or interests in land, including rights to occupy, possess or use land in the reserves;

“land” means land, or interests in land, including rights to hold, occupy, possess or use land in the reserves, and improvements and includes

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

“land cooperative” means a parcel of land of which an interest holder is a corporation which holds its interest in the land exclusively for the benefit of its shareholders who

- (a) have rights to occupy a portion of the parcel, and
- (b) hold, own or have the use of shares or shares and other securities in the corporation that has a value equivalent to the value of the portion in relation to the value of the parcel;

“Land Title Office” means the Land Title Office for the land title district in which land located on the reserves may have been registered under the *Land Title Act*, R.S.B.C. 1996, c.250 of the Province of British Columbia;

“manufactured home” or “mobile home” means

(a) any structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to be moved from one place to another by being towed or carried, and to provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose other than those referred to in subparagraphs (i) and (ii),

(iv) shelter for machinery or other equipment, or

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

(b) for the purposes of assessment, manufactured or mobile homes shall be deemed to be an improvement unless exempted by resolution of the Chief and Council;

“Minister” means the Minister of Indian Affairs and Northern Development and includes a person designated in writing to act on behalf of the Minister;

“multi-dwelling leased parcel” means a parcel of land on which are located two (2) or more residences, the interest holders of one (1) or more of which lease portions of the parcel from the interest holder of the parcel or from a lessee of the interest holder of the parcel and on which portion the interest holder of the residence has his residence;

“municipality” means in accordance with context, either any area incorporated as a city, district, township, town or village, under any Act of the Province of British Columbia, or the corporation into which the residents of the area have been incorporated as a municipality or regional district pursuant to the provisions of the *Local Government Act*, R.S.B.C. 1996, c.323;

“natural gas” means a gaseous mixture of hydrocarbon and other gases received from the wells, and includes that gas after refinements;

“occupier” means a person who, for the time being, is in actual occupation of land and improvements or both within the reserves;

“parcel” means a lot, block, or other area in which land is held or into which land is subdivided, and does include a highway or portion, and the right or interest of an occupier of Crown land;

“person” in addition to its ordinary meaning, includes a partnership, syndicate, association, any government or any agency or political subdivision thereof, or any corporation and the agent or trustee of a person;

“petroleum” or “petroleum products” means crude oil or liquid hydrocarbons, or any product or by-product of them;

“pipe line corporation” means a person having an interest in or operating a pipe line, all or any part of which is situated in the reserves, for the purpose of gathering or transporting natural gas, petroleum or petroleum products;

“production machinery” means any

- (a) engine,
- (b) motor, or
- (c) machine,

used to manufacture, process, repair or convey a product;

“property” includes land and improvements as defined in this By-law;

“registered” and “registration” when used in respect of land refer to registration in the books of the Land Title Office or the books of the Reserve Land Register;

“registered owner” means a person registered in the books of the Land Title Office or the Reserve Land Register having or entitled to an interest in land and, includes a person who registers a charge;

“reserve” means reserve as defined in the *Property Taxation By-law*;

“Reserve Land Register” means the register kept by the Department of Indian Affairs and Northern Development pursuant to section 21 of the *Indian Act* and the register kept by the Department of Indian Affairs and Northern Development pursuant to section 55 of the *Indian Act*;

“residential building” means a building used or designed to be used in whole or in part for residential purposes and includes an associated outbuilding of and other improvements to a building used or designed to be used in whole or in part for residential purposes, but does not include a floating mobile home;

“Taxation Administrator” means the Taxation Administrator appointed under the *Property Taxation By-law*;

“taxation by-law” means the *Property Taxation By-law* passed by the Chief and Council of the Band and approved by the Minister or the same as may be amended from time to time;

“taxes” means taxes as defined in the *Property Taxation By-law*;

“trustee” includes a personal representative, guardian, committee, receiver and any person having or taking on himself the possession, administration or control of property affected by any express trust, or having, by law, the possession, management or control of the property of a person under a legal disability.

PART II

PREPARATION OF ANNUAL ASSESSMENT ROLL

Completion of Assessment Roll

3.(1) The assessor shall, not later than the last day of February of each year, complete a new assessment roll enumerating each property liable to assessment within the reserves and give to every interest holder named in the assessment roll a notice of assessment, and this assessment roll shall, subject to this By-law, be the completed assessment roll for the purpose of taxation during that calendar year.

(2) The assessment roll and notice of assessment shall contain the information specified in this By-law.

(3) The assessor may, when completing an assessment roll make reference to the records of the Land Title Office or the Reserve Land Register as those records stood on November 30 of the year previous to which he completes that assessment roll.

(4) In the case of a parcel of land for which no Land Title Office or Reserve Land Register description is available, the assessor shall use the best description available to him.

(5) The assessor shall exercise reasonable care in obtaining and setting down the address of an interest holder and shall more particularly adopt the following alternatives in the order named:

- (a) the address known to the assessor;
- (b) the address as it appears in the application for registration or otherwise in the Land Title Office or the Reserve Land Register.

(6) In the event that the address of the interest holder of the land is not known to the assessor or is not recorded in the Land Title Office or the Reserve Land Register, the assessor shall set down the address of the interest holder as the post office situated nearest the land in question.

Request for Copy of Assessment Notice

4. A person who is holder of a registered charge may, at any time, give notice, with full particulars of the nature, extent, and duration of the charge, to the assessor and request copies of all assessment and tax notices issued during the duration of the charge, and the assessor shall enter his name and address on the assessment roll.

Grouping of Parcels

5. Where a building or other improvement extends over more than one parcel of land, those parcels, if contiguous, may be treated by the assessor as one parcel and assessed accordingly.

Notice of Assessment

6.(1) Any number of parcels of land assessed in the name of the same interest holder may be included in one assessment notice.

(2) In the event that several parcels of land are assessed in the name of the same interest holder at the same value, the assessment notice is sufficient if it clearly identifies the property assessed, setting it out as a block, parts of a block or as a series of lots, without giving in full the description of each parcel as it appears in the assessment roll.

(3) Notwithstanding subsection 2, where property is wholly exempt from taxation, the assessor need not mail an assessment notice in respect of that property.

(4) Before completion of the assessment roll, the assessor shall mail to each person from whom he has received a notice and request under section 4, at the address given by the person in the notice, a copy of the assessment notice in respect of the property subject to the charge held by that given person.

(5) Before completion of the assessment roll, the assessor shall send by registered mail a true copy of any assessment notice sent by him under section 3 to any person from whom he has received during the twelve (12) months preceding completion of that assessment roll, a request in writing for a copy, if the request contains a short description of the property in respect of which the copy is required, and is accompanied by the fee of ten dollars (\$10) for each parcel of land.

(6) In subsection (7) lessee means a person having an interest in property under a lease or sublease, other than a registered lease or registered sublease.

(7) On receipt of an assessment notice for a property included in a class defined in this By-law, the interest holder of the property shall, on request by a lessee of all or part of the property, promptly deliver a copy of a notice to the lessee.

Return of Completed Assessment Roll

7.(1) On completing the assessment roll under section 3, the assessor shall make a statutory declaration in the form and manner prescribed by section 186 of this By-law.

(2) The assessor shall return the completed roll to the Administrator of the Union Bar First Nation as soon as possible after it has been completed.

Assessment Roll Open for Inspection

8. On completion by the assessor, the assessment roll shall be open to inspection during regular business hours.

Certification

9. The assessor shall attach to the completed assessment roll a statutory declaration of the assessor in the form prescribed by section 186 of this By-law.

Correction of Errors

10.(1) The assessor shall bring all errors or omissions in a roll completed under section 3 to the Board of Review for correction.

(2) The assessor shall not make changes in the completed assessment roll without the consent of the Board of Review.

Validity of the Completed Assessment Roll

11. The completed assessment roll, except for changes or amendments directed by the Board of Review or the Federal Court of Canada is valid and binding on all parties concerned, notwithstanding any omission, defect or error committed in, or with respect to, that assessment roll, or any defect, error or misstatement in any notice required, or the omission to mail the notice, and the completed assessment roll is, for all purposes, the assessment roll of the Union Bar First Nation until a new roll is issued.

Supplementary Roll

12.(1) Where, subsequent to the completion of an assessment roll, the assessor finds that any property or anything liable to assessment

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

he shall assess the property or thing on a supplementary roll, or further supplementary roll, subject to the conditions of assessment governing the current assessment roll on which the property or thing should have been assessed.

(2) Where, subsequent to the completion of an assessment roll, the assessor finds that any property or anything liable to assessment

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

he shall assess the property or thing on a supplementary roll or further supplementary roll for that year, subject to the conditions of assessment governing the assessment roll on which the property or thing should have been assessed, but only if the failure to assess the property or thing, or the assessment for less than it was liable to be assessed, is attributable to

- (c) an interest holders failure to disclose,
- (d) an interest holders concealment of particulars relating to assessable property,
- (e) a persons failure to make a return, or
- (f) a person making of an incorrect return, required under this or any other By-law.

(3) Notwithstanding sections 10 and 11, and in addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 for each year following the return of the completed assessment roll under section 7, correct errors and supply omissions in the completed assessment roll by means of entries in a supplementary assessment roll.

(4) The assessor shall not make a change or amendment that would be contrary to a change or amendment in the assessment roll ordered or directed by the Board of Review or made as a result of a decision of the Federal Court or Federal Court of Appeal under section 60.

(5) Nothing in subsection (1), (3) or (4) authorizes the preparation of a supplementary roll, or the correction of a roll, for the purpose of changing or updating an assessment roll, completed as required by subsection 3(1), later than twelve (12) months after the completion of that assessment roll.

Provisions Applicable to Supplementary Assessment Roll

13.(1) The duties imposed on the assessor with respect to the annual assessment roll and the provisions of this By-law relating to assessment rolls shall, so far as they are applicable, apply to supplementary assessment rolls.

(2) Where a notice of appeal is given in writing to the assessor on a supplementary assessment roll in accordance with section 41, the assessor shall make an entry of the notice in his appeal book, and shall place the appeal before the next sitting of the Board of Review.

PART III

INSPECTIONS AND RETURNS

Inspections and Assessment Powers of Assessor

14. When so directed by the Chief and Council, the assessor or an appraiser may for any purposes relating to assessment enter into or on and inspect land and

improvements at a time mutually agreed upon between the assessor and the interest holder and failing any such agreement upon five (5) days advance notice.

Return of Information

15.(1) In this section, “assessor” includes an appraiser.

(2) A person who has an interest in or disposes of property shall, when requested by the Chief and Council, furnish to the assessor any information in that person’s possession that is directly related to the value of the property and that the assessor requires to assist him to determine the actual value of the property.

(3) The assessor is not bound by the information furnished, but he may, if he has reason to doubt its accuracy, or if a person fails to comply with this section within three (3) weeks after being required in writing to do so, assess the property in the manner and for the amount the assessor believes to be correct.

Power to Examine Property and Accounts

16.(1) To determine an assessment of land and improvements, in respect of which he thinks a person may be liable to assessment, the assessor or an appraiser, when so directed by the Chief and Council, and with the written consent of the person who he thinks may be liable to assessment, may enter on any premises and, with written consent may examine any property, may have access to, and may examine and take copies of and extracts from the books, accounts, vouchers, documents and appraisals of the person giving such written consent.

(2) No person engaged in the administration of this By-law shall, without consent of the person liable to assessment,

- (a) communicate, or allow to be communicated, to a person not legally entitled to it, information obtained under this By-law, except information required by law to be shown on the assessment roll; or
- (b) allow a person not legally entitled to it to inspect or have access to a return made under this By-law.

[The next section is section 26]

**PART IV
VALUATION**

Valuation for Purposes of Assessment

26.(1) In this By-law,

“actual value” means the price which land and improvements might reasonably be expected to bring if held in fee simple off reserve and offered for sale in the open market on the valuation date.

(2) For the purposes of determining the actual value of property, the valuation date is July 1 of the year preceding the year for which the assessment roll is completed.

(3) The actual value of property for an assessment roll is to be determined as if on the valuation date

(a) the property and all other properties were in the physical condition that they are in on December 31 following the valuation date; and

(b) the permitted use of the property and all other properties were the same as on December 31 following the valuation date.

(4) The assessor shall determine the actual value of land and improvements and shall enter the actual value of the land and improvements in the assessment roll.

(5) In determining the actual value, the assessor may, except where this By-law has a different requirement, give consideration to present use, location, original cost, replacement cost, revenue or rental value, market value of the land and improvements and comparable land and improvements, economic and functional obsolescence and any other circumstances affecting the value of the land and improvements.

(6) Without limiting the application of subsections (1) to (5), where an industrial or commercial undertaking, a business or a public utility enterprise is carried on, the land and improvements used by it shall, subject to subsection (9), be valued as the property of a going concern.

(7) Where the land and improvements are liable to assessment under section 34, 35 or 36, the assessor shall include in the factors that he considers under subsection (5), any restriction placed on the use of the land and improvements by an interest holder of the land.

(8) The duration of the interest of an interest holder of land and improvements, or the right of an interest holder of the land to terminate that interest, are not restrictions within the meaning of subsection (7).

(9) The assessor shall determine the actual value of industrial property in accordance with the rates, formulae, rules or principles prescribed in this By-law.

(10) Notwithstanding this or any other By-law, where land and improvements are exempt from taxation, unless ordered by the Chief and Council, the assessor need not, in respect of the exempt land and improvements,

(a) assess the land and improvements; or

(b) prepare an annual assessment roll.

(11) Notwithstanding this or any other By-law, improvements designed, constructed, or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act*, R.S.B.C. 1996, c.111 are exempt from assessment.

(12) The classes of property prescribed in those sections of this By-law included in Part XII, Prescribed Classes of Property, for the purpose of administrating property taxes, define the types or uses of land and improvements to be included in each class.

(13) The actual values of land and improvements determined under this section shall be set down separately on the assessment notice and in the assessment roll with the information specified pursuant to subsection 3(2).

Major Industry Valuation

27.(1) In this section,

“cost of industrial improvement” means the cost of replacing an existing industrial improvement with an improvement that

- (a) has the same area and volume as the existing industrial improvement,
- (b) serves the same function that the existing industrial improvement was designed for or, where the existing industrial improvement is no longer used for that function, serves the same function that the existing industrial improvement now serves, and
- (c) is constructed using current, generally accepted construction techniques and materials for the type of improvement being constructed,

and, for the purposes of determining cost, manuals or texts or reference works for the determination of rates, formulae, rules or principles for the calculation of cost as used for assessment purposes and as prescribed in section 105 of this By-law.

(2) “industrial improvement” means an improvement that is part of a plant that is designed and built for the purpose of one or more of the following:

- (a) mining, extracting, beneficiating or milling of metallic or non-metallic ore,
- (b) mining, breaking, washing, grading or beneficiating of coal,
- (c) producing of aluminum,
- (d) smelting or refining of metal from ore or ore concentrate,
- (e) producing, manufacturing, processing or refining of petroleum or natural gas,
- (f) manufacturing of lumber or other sawmill and planing mill products,

- (g) manufacturing of wood veneer, plywood, particleboard, wafer board, hardboard and similar products,
- (h) manufacturing of gypsum board,
- (i) manufacturing of pulp, paper or linerboard,
- (j) manufacturing of chemicals,
- (k) manufacturing of chemical fertilizer,
- (l) manufacturing of synthetic resins or the compounding of synthetic resins into molding compounds,
- (m) manufacturing of cement,
- (n) manufacturing of insulation,
- (o) manufacturing of sheet glass or glass bottles,
- (p) building, refitting or repairing ships,
- (q) loading cargo onto sea-going or lake-going ships or barges, including associated cargo storage and loading facilities,

notwithstanding that the plant cannot be operated as a going concern or is temporarily or permanently unprofitable, but does not include an improvement exempted under subsection (3).

(3) The Chief and Council may for economic adversities, pursuant to section 34 of *Union Bar First Nation Property Taxation By-law*, exempt from the definition of "industrial improvement" improvements in a plant or class of plant that has less than a prescribed capacity and may prescribe different capacities for different types of plants and shall notify the assessor of such exemptions.

Valuation for Certain Purposes Not Actual Value

28.(1) Notwithstanding sections 26 and 27, the assessor shall, by using rates established by regulation under the *Assessment Act*, R.S.B.C. 1996, c.20, as amended from time to time, determine the value of the following properties:

- (a) the pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, pipe lines, conduits and mains of telecommunications, cable television, bus or electrical power corporation;
- (b) the track in place of a railway corporation, whether the track is on a highway, or on a privately held, owned or occupied right of way, or on Band land;
- (c) the pipe lines of a pipe line corporation for the transportation of petroleum, petroleum products, or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right-of-way, but not including pumping equipment, compressor equipment, storage tanks and buildings;

- (d) the right-of-way for the pole lines, cables, towers, poles, wires, transformers, conduits, mains and pipe lines referred to in paragraphs (a) and (b);
- (e) the right-of-way for track referred to in paragraph (b).

(2) For the purposes of paragraphs (1)(d) and (e), “right-of-way” means land and improvements that a corporation is entitled to use for the operation of those things referred to in paragraphs (a), (b) and (c) that are to be valued under this section, but “right-of-way” does not include land and improvements of which the corporation is not an interest holder within the meaning of this By-law.

(3) For the purpose of applying paragraph (1)(b), the track in place of a railway corporation is inclusive of all structures, erections and things, other than such buildings, bridges, trestles, viaducts, overpasses and similar things, coal bunkers, corrals, stand pipes, fuel oil storage tanks, oil fueling equipment, water tanks, station houses, engine houses, roundhouses, turntables, docks, wharves, freight sheds, weigh scales, repair and cleaning shops and equipment, boiler houses, offices, sand towers and equipment, pavement, platforms, yard fencing and lighting, powerhouses, transmission stations or substations, and the separate equipment for each of them, as are necessary for the operation of the railway.

[The next section is section 33]

Occupiers of Railway Land

33.(1) Where any parcel liable to assessment is land in which a railway has an interest and part of it is leased, that part shall be treated under this By-law as a separate parcel and a separate entry made on the assessment roll in respect of the land or improvements or both.

(2) Where part of a parcel of land in which a railway has an interest is treated as a separate parcel under subsection (1), the remainder of the parcel shall be treated under this By-law as a separate parcel and a separate entry made on the assessment roll in respect of the land.

(3) Where the whole of any parcel of land in which a railway has an interest is liable to assessment and is leased or a part of a parcel is assessed under subsection (1), an interest holder may give notice, with full particulars of the duration of the lease, to the assessor and request that copies of all assessment and tax notices issued during the duration of the lease be sent to the lessee, and the assessor shall enter the name and address of the lessee on the assessment roll.

Assessment of Land the Fee of Which is in the Crown

34.(1) Land, the fee of which is in the Crown or in some person on behalf of the Crown, that is held or occupied otherwise than by, or on behalf of, the Crown, is, with the improvements on it, liable to assessment in accordance with this section.

(2) The land referred to in subsection (1) with the improvements on it shall be entered in the assessment roll in the name of an interest holder whose interest shall be valued at the actual value of the land and improvements determined under sections 26 and 27.

(3) This section applies, with the necessary changes and so far as it is applicable, to improvements in which some person other than the Crown has an interest and which are situated on land, the fee of which is in the Crown or in some person on behalf of the Crown.

(4) This section applies, with the necessary changes and so far as it is applicable, where land is held in trust for the Union Bar First Nation or the members of the Union Bar First Nation and occupied by a person not a member of the Union Bar First Nation.

Exempt Land held by Occupier Liable to Assessment

35.(1) Subject to subsection 26(10), land, the interest in which is held by or on behalf of a person who is exempted from taxation under this By-law or any other by-law of Union Bar First Nation is, with its improvements, liable to assessment under this section.

(2) The land and improvements referred to in subsection (1) shall be entered in the assessment roll in the name of the interest holder whose interest shall be valued at the actual value of the land and improvements determined under this By-law.

(3) This section applies to improvements in which a person exempted from taxation by this By-law or any other by-law of the Union Bar First Nation has an interest and which are, situated on land which is held by or on behalf of a person exempted from taxation by this By-law or any by-law of the Union Bar First Nation.

Assessment of Land or Interests in Land held by a Municipality or the Crown in Right of the Province of British Columbia

36.(1) Land held or occupied by a municipality or the Crown in Right of the Province of British Columbia held or occupied by, or on behalf of, a municipality or the Crown in Right of the Province of British Columbia, is, with the improvements on it, liable to assessment under this section, subject to the *Constitution Acts, 1867 and 1982, S.C.*

(2) The land referred to in subsection (1) with the improvements on it shall be entered in the assessment roll in the name of an interest holder whose interest shall be valued at the actual value of the land as determined under this By-law.

(3) This section applies, with the necessary changes and so far as it is applicable, to improvements in which some person other than a municipality or the Crown in Right of the Province of British Columbia has an interest, situated on land held or occupied by a municipality or the Crown in Right of the Province

of British Columbia, or in some person on behalf of a municipality or the Crown in Right of the Province of British Columbia.

Joint Interests and Termination of Interests

37. Where land and improvements or all are held or occupied in the manner referred to in section 34, 35, or 36 by two (2) or more persons, and there is no paramount interest holder, the land and improvements or all shall be assessed in the names of those persons jointly.

Further Assessment of an Improvement on Land

38.(1) A structure, aqueduct, pipe line, tunnel, bridge, dam, reservoir, road, storage tank, transformer, or substation, pole lines, cable, towers, poles, wires, transmission equipment or other improvement, that extends over, under or through land may be separately assessed to the person having an interest in, maintaining, operating or using it, notwithstanding that some other person may have an interest in the land and improvements.

(2) Each individual residential building located on a land cooperative or multi-dwelling leased shall be separately assessed.

[The next section is section 40]

PART V

BOARD OF REVIEW

Establishment of a Board of Review

40.(1) Notwithstanding any other by-law, the Chief and Council shall appoint a Board of Review to hear appeals on assessments of interests of land and improvements located on the reserves.

(2) A Board of Review shall consist of three qualified members, namely,

(a) one professional member shall be qualified as a lawyer, in good standing, of the Law Society of British Columbia;

(b) at least one professional member shall be qualified as an accredited appraiser, in good standing; and, of the Appraisal Institute of Canada/Institut Canadien Des Evaluateurs; and,

(c) one member may be solely qualified by being a member of the Union Bar First Nation.

(3) The members of a Board of Review shall be paid their reasonable and necessary travelling and out of pocket expenses incurred in carrying out their duties, the professional members shall be remunerated in accordance with hourly fees prevailing in their respective professions, and a member of the Union Bar First

Nation, if appointed, shall be remunerated at a rate not to exceed the professional member's remuneration rate, determined by Chief and Council.

(4) Every member of a Board of Review shall take and subscribe before a lawyer, notary public or a commissioner for taking oaths or affirmation in the following prescribed form:

I, _____, do solemnly swear (or affirm) that I will, to the best of my knowledge and ability, and without fear, favour or partiality, honestly decide the appeals to the Union Bar First Nation Board of Review which may be brought before me for hearing and decision as a member of that Board.

Declared before me at _____

this _____ day of _____, 2_____.

(5) Unless the member of a Board of Review sooner dies, resigns or is removed from office for just cause by band council resolution or otherwise, a member of a Board of Review shall hold office during good behavior for a term of not less than three (3) years, commencing on the date of the appointment under subsection (1) of this section.

Appeals to a Board of Review

41.(1) Where an assessed interest holder is of the opinion that an error of omission exists in the completed assessment roll in that

- (a) land and improvements within the reserves have been wrongfully entered on, or omitted from the assessment roll,
- (b) land and improvements have been valued at too high or too low an amount,
- (c) the value at which an individual parcel under consideration is assessed bears a fair and just relation to the value at which similar land and improvements are assessed in the reserve in which it is situated,
- (d) land and improvements have been improperly classified,
- (e) an exemption has been improperly allowed or disallowed,

they may personally, or by a written notice, or by a solicitor, or by their authorized agent, together with a fee of twenty-five dollars (\$25) per roll entry, payable to the Union Bar First Nation, come before, or notify, the Board of Review and make a complaint of the error or omission and the Board of Review shall deal with the complaint, error or omission and either confirm or alter the assessment.

(2) Where an assessed interest holder is of the opinion that the assessor made revisions to the assessment roll in a manner not authorized by this By-law or failed to make revisions to the assessment roll as required by sections 3 and 12 of this By-law, he may complain in the same manner as in subsection (1) of this section.

(3) The Union Bar First Nation may, by its administrator, solicitor, or agent authorized by it, or the assessor, make complaint against the assessment roll or any individual entry in the assessment roll on any ground whatever, and the Board of Review shall deal with the complaint, and either confirm or alter the assessment.

(4) Notice in writing of every complaint in respect to an entry in an assessment roll shall be delivered to the assessor not later than March 31 for each year in which the assessment roll is completed;

(5) Notice in writing of every complaint in respect to an entry in a supplementary assessment roll or further supplementary assessment roll shall be delivered to the assessor not later than thirty (30) days after the completion of the supplementary assessment roll or further supplementary assessment roll.

Assessor to Notify Interest Holder

42. Where it appears by the notice of complaint under section 41 that the complaint concerns land and improvements in which some person other than the complainant may have an interest, the assessor shall promptly mail a notice to the interest holder of the property at the address appearing on the assessment roll, giving particulars of the complaint and requiring him to attend before the Board of Review at a time and place stated to be dealt with in the same manner as other complaints.

Notice of Hearing

43. The assessor shall mail to the person, or his solicitor or agent, as the case may be, who has notified the assessor under section 41, a notice setting out the date, time and place scheduled for the hearing of that person's complaint by the Board of Review.

Address for Service of Notice of Decision

44. A person making a complaint under section 41 shall provide the assessor with an address to which notices for that person are to be sent.

Powers of a Board of Review

45.(1) The powers of a Board of Review constituted under this By-law are

- (a) to meet at the dates, times, and places appointed, and to hear and determine all complaints delivered to the assessor under this By-law; and
- (b) to direct amendments in the assessment roll necessary to give effect to its decisions.

(2) Any member of the Board of Review may issue a notice in writing to any person to attend as a witness, and any member of the Board of Review may administer an oath to a person or witness before his evidence is taken.

(3) If the Chief and Council have not appointed a chairperson, the Board of Review shall appoint a chairperson, who shall preside at all meetings and who may, unless otherwise provided by the Board of Review, call meetings and regulate procedure.

(4) If no secretary has been appointed by the Chief and Council, the chairperson of the Board of Review shall appoint a secretary, who may or may not be a member of the Board of Review, and the secretary shall keep the minutes of all meetings of the Board of Review.

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

(6) All questions before the Board of Review shall be decided by a majority of the members present and the chairperson votes as an ordinary member of the Board of Review.

Hearing of Appeals

46. The Board of Review may grant an adjournment or postponement of the hearing of any complaint.

Inquiry

47. Where directed by the Board of Review, any one member of the Board of Review may hold an inquiry or conduct a hearing on behalf of the Board of Review.

Orders

48. Orders made by one member are, when confirmed by the Board of Review, orders of the Board of Review.

Oaths

49. The members of the Board of Review may respectively administer oaths in the course of a proceeding or in connection with their official duties.

A Board of Review sets Own Rules

50. All inquiries and hearings before the Board of Review or a member of it shall be governed by the rules it may adopt, and the Board of Review is not bound by the technical rules of legal evidence.

Action by a Board of Review

51. The Board of Review may, in its discretion, accept and act on evidence by affidavit, or written statement, or by the report of any officer appointed by it, or obtained in any manner as it may decide.

Orders of a Board of Review Obtainable

52. A person may, on payment of a fee of twenty-five dollars (\$25), obtain from Union Bar First Nation, a copy of an order or decision of the Board of Review; and, the assessor shall be entitled to receive copies without charge.

Inspection Powers of a Board of Review

53. The Board of Review, or a person authorized by it to make any inquiry or report, may

- (a) enter on and inspect any land and improvement;
- (b) require the attendance of all persons as it considers necessary to summon and examine, and take the testimony of those persons;
- (c) require the production of all books, plans, papers and documents; and
- (d) administer oaths, affirmations or declarations.

Delivery of the Decision of the Board of Review

54.(1) The Board of Review shall cause its decisions regarding any complaint to be forwarded, without reasonable delay, to the assessor.

(2) The assessor shall promptly forward a copy of each decision of the Board of Review to the complainant and any other person having an interest in the property affected by the decision of the Board of Review.

(3) The assessor, when notifying a complainant of the decision of the Board of Review shall also advise that the complainant may, subject to the provisions of the *Federal Courts Act*, R.S.C. 1985, c.F-7 and the “Rules of Procedure at the Federal Court of Canada”, appeal the decision of the Board of Review to the Federal Court of Canada.

[The next section is section 60]

PART VI

APPEALS TO THE FEDERAL COURT FROM A BOARD OF REVIEW

60.(1) Where a person, including the assessor, is dissatisfied with the decision of a Board of Review, or with the omission or refusal of the Board of Review to hear or determine the complaint on the completed assessment roll, he may within twenty-one (21) days after receiving the decision, subject to the provisions of the *Federal Courts Act* and the rules of procedure of the Federal Court of Canada, appeal from the Board of Review to the Federal Court of Canada.

(2) The assessor, at the time that he notifies a complainant of the decision of the Board of Review in respect of his complaint, shall also notify him that he may, within twenty-one (21) days after receiving the decision, subject to the provisions of the *Federal Courts Act* and the rules of procedure of the Federal Court of Canada, appeal the decision of the Board of Review to the Federal Court of Canada by delivering to the Board of Review, within twenty-one (21) days after his receipt of the decision, a written request to appeal the decision of the Board of Review to the Federal Court of Canada.

(3) The Board of Review shall, within twenty-one (21) days after receiving a notice of appeal, submit the appeal in writing to the Federal Court of Canada.

[The next section is section 81]

PART VII GENERAL

By-law Prevails

81. Where there is a conflict between this By-law and any other by-law, the provisions of this By-law prevail over the other by-laws.

[The next section is section 83]

General

83. Any section of this By-law or Schedule to this By-law may be amended by by-law adopted by the Chief and Council and sent to the Minister in accordance with the appropriate section or sections of the *Indian Act* as amended from time to time.

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

[The next section is section 86]

86. Where any notice, notification, demand, statement or direction is required or permitted to be delivered or given under this By-law, such notice, notification, demand, statement or direction shall be sufficient if mailed by registered mail, postage pre-paid, or delivered personally to:

Union Bar First Nation
P.O. Box 788,
Hope, B.C.
V0X 1L0

87. 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.

Nomenclature

88. When in this By-law the singular is used, the singular shall also imply the plural and the plural shall imply the singular, the masculine shall imply the feminine and the feminine shall imply the masculine, and when the conjunction is used, the conjunctive shall imply the disjunctive and the disjunctive shall imply the conjunctive.

89. This By-law shall come into force and effect upon approval by the Minister.

[The next section is section 101]

PART VIII

DEPRECIATION OF INDUSTRIAL IMPROVEMENTS

Interpretation

101. In this By-law,

- (a) “chronological age” means the number of years determined by subtracting
 - (i) the year in which the plant first commenced operation, or
 - (ii) in the case of an industrial improvement or part of an industrial improvement that was constructed or installed after the plant commenced operation, the year in which the construction or installation of the industrial improvement or part of it was completed from the year in which the new assessment roll is completed;
- (b) “effective age” means the number of years determined by
 - (i) calculating the total cost of the industrial improvement,
 - (ii) multiplying the chronological age of each part of the industrial improvement by the cost of that part to give the weighted age of that part,
 - (iii) adding the weighted ages of all of the parts of the industrial improvement, and
 - (iv) dividing the sum of the weighted ages by the total cost of the industrial improvements and rounding the quotient up to the next whole year to yield the effective age.

Determining Depreciation

102. Subject to the other provisions of this By-law, for the purposes of section 27 of this By-law, depreciation of an industrial improvement shall be applied in accordance with the following formula:

Depreciation = annual depreciation rate x age

Where

- (a) “annual depreciation rate” is the percentage for the category of plant of which the industrial improvement is a part; and
- (b) “age” is the chronological age or, where parts of an industrial improvement have different chronological ages, the effective age of the industrial improvement.

Maximum Depreciation

103. If the depreciation determined under section 102 for an industrial improvement is equal to or in excess of eighty percent (80%), the depreciation shall be deemed to be eighty percent (80%).

Closure Allowances

104.(1) If the assessor determines

- (a) that a plant is closed on or before October 31 of any year and an interest holder of the plant or a senior executive officer of the corporation that holds, owns or occupies the plant confirms in writing that the closure is permanent, or
- (b) that a plant has been closed for a minimum of three (3) consecutive years immediately preceding October 31 in any year and an interest holder of the plant or a senior executive officer of the corporation that has an interest in the plant confirms in writing the fact that the plant is closed and the duration of that closure,

the depreciation applicable to industrial improvements that are part of the plant shall, for the purposes of the assessment roll in the succeeding year, be deemed to be an amount sufficient to reduce the actual value of the industrial improvements to ten percent (10%) of the cost of those industrial improvements.

(2) If the assessor determines that

- (a) a separate industrial improvement within a plant is permanently closed or shut down on or before October 31 in any year and as interest holder or plant manager of the plant confirms in writing that the closure or shut down is permanent, or
- (b) a separate industrial improvement within a plant has been closed or shut down for a minimum of three (3) consecutive years immediately preceding October 31 in any year and an interest holder or plant manager confirms in writing the fact that the industrial improvement is closed or shut down and the duration of that closure or shut down,

the depreciation applicable to that industrial improvement shall, for the purpose of the assessment roll in the succeeding year, be deemed to be an amount sufficient to reduce the actual value of the industrial improvement to ten percent (10%) of the cost of that improvement.

(3) Subsection (2) applies only with respect to a complete industrial improvement and shall not be applied to a part of an industrial improvement.

(4) If a previously closed plant or industrial improvement is reopened or reactivated, this section ceases to apply for the purposes of the assessment roll

in the succeeding year and depreciation shall be determined in accordance with sections 102 and 103.

References

105.(1) Volumes 1 and 2 of the *British Columbia Assessment Authority Major Industrial Properties Manual*, as amended from time to time, are prescribed for the purposes of the definition of “cost of industrial improvement” in section 27 of this By-law.

(2) The Marshall Valuation Service as compiled by Marshall and Swift, and as amended from time to time, is prescribed for the purpose of defining the “cost of industrial improvement” in section 27 of this By-law to the extent directed in Volumes 1 and 2 of the *British Columbia Assessment Authority Major Industrial Properties Manual*.

[The next section is section 151]

[The next part is Part XII]

PART XII

PRESCRIBED CLASSES OF PROPERTY

Class 1 - Residential

151. Class 1 property shall include only

(a) land and improvements, used for residential purposes, including single family residences, duplexes, multi-family residences, apartments, condominiums, mobile 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 an interest holder as his residence, and

(ii) land and improvements that in which the Crown in Right of Canada or the Province of British Columbia has an interest and are used for the purposes of

(A) a penitentiary or correctional centre,

(B) a mental health facility as defined in the *Mental Health Act*, R.S.B.C. 1996, c.288, or

(C) a hospital for the care of the mentally or physically handicapped;
and

(b) improvements on land classified as a farm and used in conjunction with the farm operation, including the farm residence and outbuildings.

Class 2 - Utilities

152. Class 2 property shall include only land and improvements 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 or distribution of electricity, or
- (e) receiving, transmission and distribution of closed circuit television,

but does not include that part of land and improvements

- (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 as defined in paragraphs (a) to (e) of this class.

Class 3 - Unmanaged forest land

153. Class 3 property shall include only land, the highest and best use of which is unmanaged forest land.

Class 4 - Major industry

154. Class 4 property shall include only the following land and improvements:

- (a) land used in conjunction with the operation of industrial improvements; and
- (b) industrial improvements.

Class 5 - Light industry

155. Class 5 property shall include only land and improvements 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 and improvements

- (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

156. 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

157. Class 7 property shall include only land for which the highest and best use is managed forest land.

Class 8 - Recreational property/non-profit organization

158.(1) Class 8 property shall include only

(a) that part of any land and improvements used to provide overnight sleeping accommodation, including hotels, motels, trailer parks, recreational vehicle parks, campgrounds and resorts where, during one or more off-season periods that in total include one hundred and fifty (150) days a year or more,

- (i) the accommodation is closed, or
- (ii) at least fifty percent (50%) of the gross rental income from the accommodation is derived from rent paid by tenants residing in the accommodation for periods comprising twenty-eight (28) consecutive days or more;

(b) 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 pool,
- (vii) motor car racing,
- (viii) trap shooting,
- (ix) archery,
- (x) ice skating,
- (xi) waterslides,

- (xii) museums,
- (xiii) amusement parks,
- (xiv) rifle shooting,
- (xv) pistol shooting,
- (xvi) horseback riding,
- (xvii) roller skating,
- (xviii) marinas,
- (xix) parks and gardens open to the public; and

(c) 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 or cultural 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 spiritual 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.

(2) Notwithstanding subsection (1), in relation to the levying of property taxes payable in respect of years after 1992, and in relation to the assessment of property for the purpose of such property taxation, Class 8 property shall include only property referred to in paragraphs (1)(b) and (c).

Class 9 - Farm

159.(1) Class 9 property shall include only land classified as farm land.

(2) An application by the occupier/lessee to have all or part of his land classified as a farm shall be in the form available at the office of the assessor.

(3) The assessor shall set the standards for the classification of land as a farm in accordance with the *Assessment Act*, R.S.B.C. 1996, c.20.

(4) The application for classification of land as a farm must be delivered to the assessor on or before October 31 in the year proceeding the year for which the assessment roll is prepared.

[The next section is section 170]

PART XIII

ASSESSOR AND ASSESSMENT ROLL

Powers and Duties

170. The Chief and Council shall establish and maintain assessments that are uniform in the whole of the reserves in accordance with this By-law.

171. In order to establish and maintain assessments that are uniform in the whole of the reserves, the Chief and Council may

- (a) develop and maintain programs for the education, training and technical or professional development of assessors, appraisers and other persons qualified in property assessment matters with particular reference to the development of programs designed to educate and train members of the Union Bar First Nation;
- (b) prescribe and maintain standards of education, training and technical or professional competence for assessors, appraisers and other persons employed or engaged in property assessment, and to require compliance with these standards;
- (c) if considered advisable, authorize employees to perform technical or professional services, other than those required under this By-law, at the request of the Chief and Council;
- (d) ensure that the general public and members of the Union Bar First Nation are adequately informed respecting procedures relating to property assessment in the reserves; and
- (e) exercise and carry out other powers and duties that may be required to carry out its purpose, or as may be required under any other by-law or order of the Chief and Council.

[The next section is section 175]

Appointment of Assessor

175.(1) The Chief and Council shall appoint an assessor.

(2) The assessor shall be paid remuneration, shall receive other benefits and be subject to the terms and conditions of employment or contract as determined by the Chief and Council.

Duties of Assessor

176. The assessor appointed under this By-law shall, when so directed by the Chief and Council

- (a) perform the duties required of him under this or any other by-law and as may be required by Chief and Council;

- (b) carry out policies consistent with this By-law, the *Property Taxation By-law* and any other by-law or law respecting assessment and taxation;
- (c) develop and administer a complete system of property assessment and taxation consistent with the relevant sections of the *Indian Act* and with this By-law and other by-laws of the Union Bar First Nation;
- (d) make reports and recommendations to the Chief and Council respecting any matter that he considers advisable in carrying out the purposes of this By-law;
- (e) administer the preparation and completion of assessment rolls; and
- (f) perform such other duties as may be required to effectively implement and administer this By-law and other by-laws of the Union Bar First Nation when so directed by the Chief and Council.

Staff

177.(1) The Chief and Council may appoint a secretary and other employees as it considers necessary to carry out the purposes of this By-law, fix their remuneration, and designate their functions and duties.

(2) The Chief and Council or, if authorized by the Chief and Council by band council resolution, the assessor, may appoint appraisers and other employees necessary to carry out this By-law, fix their remuneration, designate their functions and duties, and supervise their activities.

[The next section is section 180]

Assessment Rolls

180. An assessment roll shall be prepared in paper form or in electronic form.

181. A notice of assessment shall be prepared in paper form or in electronic form.

182.(1) An assessment roll and notice of assessment shall contain the following particulars:

- (a) the name and last known address of the person assessed;
- (b) a short 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 for
 - (i) general purposes, and
 - (ii) other than general purposes;
- (f) the total assessed value of exemptions from taxation for
 - (i) general purposes, and
 - (ii) other than general purposes;
- (g) the total net taxable value for
 - (i) general purposes, and
 - (ii) other than general purposes;
- (h) a statement on the notice of assessment as to the method of submitting a complaint and the date by which the complaint must be delivered to the assessor;
- (i) such other information not inconsistent with the By-law or regulations as the Chief and Council may require.

(2) Where one or more notices of assessment are prepared in electronic form for the same person, subsection (1) is complied with if the statement and information referred to in paragraphs (h) and (i) of that subsection are prepared and sent to that person in paper form.

183. Notwithstanding paragraphs 182(e), (f) and (g), separate values for general purposes and other than general purposes need not be shown if the values are the same.

184. Information concerning a single parcel may be recorded in more than one entry in the assessment roll or in more than one assessment notice if

- (a) each roll entry and notice clearly identifies the other entries which relate to that parcel; and
- (b) the actual value, assessed value and exemptions from taxation for that parcel are the total of the respective amounts shown in the individual entries.

185. Where there is a conflict between an entry identified as amended and any other entry on the original assessment roll, the entry identified as amended prevails.

186. The assessor shall complete the following statutory declaration and attach it to the completed assessment roll:

I, _____, of _____, in the Province of British Columbia, do solemnly declare that

- (a) I am the assessor for the Union Bar First Nation,
- (b) the assessment roll for the reserve lands of Union Bar First Nation for the year 2____ has been completed in accordance with the *Property Assessment By-law* and sets out the assessed value of the land and improvements within the reserve lands of the Union Bar First Nation, in accordance with the *Property Assessment By-law*, and the name or names of the interest holders in respect of each parcel and all other information required to be entered and set by the *Property Assessment By-law* has been entered and set out,

and I make this solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath.

Declared before me at

this _____ day of _____, 2____.

190.(1) A notice of the intention of the Board of Review to direct an increase in the amount of assessment or a change in classification under section 45 of this By-law shall be mailed or delivered to the assessed interest holder at the address shown on the assessment roll.

- (2) The notice shall show the following:
 - (a) the name and last known address of the person assessed,
 - (b) a short description of the land,
 - (c) the amount to which it is intended to increase the assessed values,
 - (d) the classification into which it is intended to place the property,
 - (e) the time and place of holding the adjourned sitting of the Board of Review at which the direction is to be made,

and such other information not inconsistent with this By-law or other applicable by-laws as the Chief and Council may require.

APPROVED AND PASSED at a duly convened meeting of the Chief and Council of the Union Bar First Nation held at Hope, British Columbia, this [19th] day of [December], 2006.

A quorum consists of one (1) Councillor.

[Chief Andy Alex]

Chief Andy Alex

SCHEDULE "A"
INDUSTRIAL IMPROVEMENT DEPRECIATION RATES
(Category as listed in section 27)

Category	Annual Rate of Depreciation
(a) mining, extracting, beneficiating or milling of metallic or non-metallic ore	6.5
(b) mining, breaking, washing, grading or beneficiating of coal	4.0
(c) producing of aluminum	3.0
(d) smelting or refining of metal from ore or ore concentrates	3.0
(e) manufacturing of refined petroleum and natural gas products including fuels, blended oils and greases	3.0
(f) manufacturing of lumber or other sawmill and planing mill products	4.0
(g) manufacturing of wood veneer, plywood, particleboard, wafer board, hardboard and similar products	4.0
(h) manufacturing of gypsum board	3.0
(i) manufacturing of pulp, paper or linerboard	3.0
(j) manufacturing of chemicals	3.0
(k) manufacturing of chemical fertilizer	3.0
(l) manufacturing of synthetic resins or the compounding of synthetic resins into molding compounds	3.0
(m) manufacturing of cement	3.0
(n) manufacturing of insulation	3.0
(o) manufacturing of sheet glass or glass bottles	3.0
(p) building, refitting or repairing ships	5.0
(q) (i) loading cargo onto sea-going ships or barges, including associated cargo storage and loading facilities (except grain elevators)	5.0
(ii) grain elevators associated with loading cargo onto sea-going or lake-going ships or barges	2.5

**UNION BAR FIRST NATION
TAXATION BY-LAW 2006**

[Effective January 19, 2007]

WHEREAS the Union Bar First Nation deems it advisable and in the best interests of the members of the Union Bar First Nation to establish, by by-law, a system on the reserve lands of Union Bar First Nation for the fair and equitable taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in the reserves;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted for the purpose of taxation for the local purposes of land, or interests in land, including rights to occupy, possess or use land in the reserves pursuant to the provisions of the *Indian Act*, R.S.C. 1985, c.I-5, and in particular pursuant to the provisions of subsection 83(1) of the *Indian Act*.

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NOTE

There are no sections 15-19, 25-29, 36-39, 58-59, or 68-79 at present.

SHORT TITLE

1. This By-law may be cited as the *Property Taxation By-law*.

PART I

INTERPRETATION

2. In this by-law;

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

“assessment by-law” means the *Property Assessment By-law* passed by the Chief and Council of the Band and approved by the Minister or as the same as may be amended from time to time;

“assessment roll” includes a supplementary assessment roll and includes anything recorded as an addendum to the assessment roll under the *Property Assessment By-law*;

“assessor” means an assessor appointed under the *Property Assessment By-law*;

“Band” means the Union Bar First Nation;

“band council resolution” means a motion, as recorded in the minutes of the meeting, passed and approved at a duly convened meeting of the Chief and Council pursuant to the consent of a majority of the Councillors of the Band present at that meeting;

“Band land” means Band land as defined in the *Property Assessment By-law*;

“Chief and Council” means the Chief and Council as defined in the *Property Assessment By-law*;

“C.P.” means a Certificate of Possession as defined under subsections 20(1) and 20(2) of the *Indian Act*; and for the purposes of this By-law only, includes a Notice of Entitlement and a Certificate of Occupation as defined under subsections 20(4) and 20(5) of the *Indian Act* or any other permits, agreements or licenses issued from time to time by band council resolution authorizing the use of band land by a Band member;

“farm land” means a farm as defined in the *Assessment By-law*;

“improvements” means improvements as defined in the *Property Assessment By-law*;

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

“interest” means interest as defined in the *Property Assessment By-law*;

“interest holder” means an interest holder as defined in the *Property Assessment By-law*;

“interest in land” means an interest in land as defined in the *Property Assessment By-law*;

“land” means land as defined in the *Property Assessment By-law*;

“Land Title Office” means the Land Title Office as defined in the *Property Assessment By-law*;

“legal description” means a description sufficient to describe a property for the purpose of its registration in a Land Title Office or the Reserve Land Register;

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

“municipality” means, in accordance with the context, either any area incorporated as a city, district, township, town or village, under any Act of the Province of British Columbia, or the corporation into which the residents of the area have been incorporated as a municipality or regional district pursuant to the provisions of the *Local Government Act*, R.S.B.C. 1996, c.323;

“occupier” means an occupier as defined in the *Property Assessment By-law*;

“parcel” means a parcel as defined in the *Property Assessment By-law*;

“person” means a person as defined in the *Property Assessment By-law*;

“property” means property as defined in the *Property Assessment By-law*;

“Taxation Administrator” means the Taxation Administrator appointed by the Chief and Council under this By-law;

“reserve” means Skawahlum Indian Reserve No. 10, Puckatholetchin Indian Reserve No. 11, Klaklacum Indian Reserve No. 12, Trafalgar Flat Indian Reserve No. 13, Swahliseah Indian Reserve No. 14, Aywawwis Indian Reserve No. 15 and Kawkawa Lake Indian Reserve No. 16 as defined in subsection 2(1) of the *Indian Act* and any land held as a special Reserve for the use and benefit of the Union Bar First Nation pursuant to section 36 of the *Indian Act*.

PART II

GENERAL TAXATION PROVISIONS

Taxation

3.(1) As provided in this By-law, and for raising revenue for local purposes,

(a) land and interests in land and improvements to land and improvements to interests in land are subject to taxation;

(b) subject to any exemption contained in this By-law, every interest holder of land shall be assessed and taxed on his interest in such land; and

(c) where two (2) or more persons are interest holders in respect of the same parcel of land, those persons are jointly and severally liable to the extent of their respective interests in such land for the taxes levied under this By-law.

(2) A person assessed may appeal as provided in the *Property Assessment By-law*.

(3) Taxes levied under this By-law relate to the calendar year in which the levy is first made and are based on the assessed values of land as provided under the *Property Assessment By-law*.

Confidentiality

4.(1) A person who has custody of or control over information or records under this By-law shall not disclose the information or records to any other person except

- (a) in the course of administering or enforcing this or another taxation By-law;
- (b) in court proceedings relating to this or another taxation By-law;
- (c) under an agreement that
 - (i) is between the Band and another band within the meaning of “Band” as used in the *Indian Act* or another government,
 - (ii) relates to the administration or enforcement of taxation by-laws,
 - (iii) provides for the disclosure of information and records to and the exchange of similar information and records with that other band or another government; or
- (d) for the purpose of the compilation of statistical information by the Band or the Government of Canada.

(2) Subsection (1) does not apply in respect of a taxation roll.

Duty of a Person Liable for Payment of Taxes to Keep Records

5. Every person shall keep books of account and records that are adequate for the purposes of this By-law and conform to generally accepted principles of accounting.

Failure to Comply with the By-law

6. A person who fails to comply with this By-law is in violation of this By-law when he

- (a) refuses or fails to make a required return;
- (b) in making a return, or otherwise, withholds information necessary to ascertain the true taxable amount of a property, or other basis of assessment;
- (c) refuses or fails to furnish an officer any access, facility or assistance required for an entry on or examination of property or accounts;
- (d) refuses or fails to attend or to submit himself to examination on oath or otherwise; or
- (e) fails to keep a book of account or record required to be kept by him.

False Return and Records a Failure to Comply

7. A person who knowingly and wilfully makes a false or deceptive statement in a return required under this By-law, fraudulently omits to give in it a full and correct statement of the property, or other basis of assessment of the person liable for payment of the taxes, or makes or keeps a false entry or record in a book of account or record required to be kept under this By-law, fails to comply with this By-law.

Defacing Posted Advertisement

8. A person who tears down, injures or defaces an advertisement, notice or document which, under this By-law or the *Property Assessment By-law*, is posted in a public place, fails to comply with this By-law.

Penalties for Failure to Comply

9.(1) A person who fails to comply with this By-law or with the duties imposed by this By-law may have any services provided by the Union Bar First Nation to the person or to the land cancelled by band council resolution passed by the Chief and Council.

(2) Before services may be cancelled for failure to comply with this By-law,

(a) the person who has allegedly failed to comply shall be given the opportunity to attend before the Chief and Council and present whatever evidence the person deems appropriate; and

(b) the Chief and Council shall make a determination that the person has failed to comply with this By-law based upon the evidence presented at a meeting held to consider cancellation of services pursuant to this By-law.

(3) Notice of a meeting of the Chief and Council to consider the cancellation of services shall be given to a person who is alleged to have failed to comply with this By-law by way of a registered letter directed to the person two weeks prior to the meeting of Chief and Council.

Liability of Officers of Corporations

10. A director, manager, secretary or other officer of a corporation or association, or a member of a partnership or syndicate, who knowingly and wilfully authorizes or permits a failure to comply with this By-law on the part of the corporation, association, partnership or syndicate also fails to comply with this By-law.

Date for Payment of Taxes

11.(1) Taxes levied under this By-law are due and payable on or before August 1 of the year in which they are levied.

(2) If a portion of the taxes remains unpaid on August 1, there shall be added to them, as a penalty, ten percent (10%) of the unpaid taxes and the amount so added in each case shall for all purposes be deemed part of the taxes.

(3) If a portion of the taxes, including penalties, remains unpaid on December 31, they are deemed delinquent on that day, and after that day shall bear interest at a rate prescribed under section 85 of this By-law, compounded quarterly, until paid or recovered *and accrued* interest shall for all purposes be deemed part of the delinquent taxes as if they had originally formed part of the taxes.

(4) Any dates, times or periods established under this By-law or the *Union Bar First Nation Property Assessment By-law* shall be changed or extended by sixty (60) days by band council resolution to permit, enable, and allow the effective and efficient implementation and administration of this By-law and the *Union Bar First Nation Property Assessment By-law*.

Interest on Prepaid Taxes

12.(1) The Taxation Administrator shall and is authorized to receive deposits of money on behalf of the Union Bar First Nation to be applied to taxes levied under this By-law and to provide for the payment of interest, compounded quarterly, to the person liable for the taxes as prescribed under section 86 of this By-law.

(2) Money required

(a) to be paid under this By-law, or

(b) as a refund of that part of a deposit in excess of tax payable,

may be paid out of the taxation fund established pursuant to this By-law.

Taxation Fund

13.(1) The Band may apply to receive funds by way of a grant-in-lieu of taxes from the Government of Canada, the Government of the Province of British Columbia, or from a corporation included in Schedule III or IV of the *Payment In Lieu of Taxes Act*, R.S.C. 1985, c.M-13.

(2) All funds received pursuant to this By-law shall be deposited in a separate special account covered by deposit insurance in trust for the Union Bar First Nation, and until required to be used, may be invested in

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) investments guaranteed by a chartered bank;

(d) deposits in, or shares or evidence of debt of, a credit union or trust company; or

- (e) deposits in the First Nations Finance Authority.

Place and Mode of Payment

14.(1) Taxes are payable to the Union Bar First Nation at the address prescribed under section 83 of this By-law, and may be paid by cash, cheque, post office money order, postal note, express orders or electronic funds transfer.

(2) Payment tendered by cheque or other order shall be made payable to the Union Bar First Nation and the tax shall be deemed not paid, even if a receipt is given, until the amount of the cheque or order is received by the Union Bar First Nation.

PART III

TAXATION OF LAND AND INTERESTS IN LAND

Taxation Exemptions

20. The following property is exempt from taxation:

- (a) land and improvements occupied or held by a member of the Union Bar First Nation;
- (b) land and improvements occupied or held by the Union Bar First Nation; and
- (c) land and improvements occupied or held by a body corporate owned or controlled by the Union Bar First Nation.

Year in which Exemption Change Takes Effect

21.(1) Where a property is acquired by a person entitled to tax exemption under paragraph 20(a), the exemption becomes effective in the taxation year succeeding the year property is acquired by the person.

(2) Where a property is acquired by a body corporate entitled to an exemption under paragraph 20(c), the exemption from taxation shall be for a period of five (5) years from the date of acquisition of the property or the date this By-law comes into force, whichever shall be later.

(3) A body corporate owned or controlled by Union Bar First Nation may, upon expiry of an exemption pursuant to paragraph 20(c) and subsection 21(2), apply to Chief and Council for a further exemption for a period not exceeding five (5) years and the Chief and Council may grant such an extension provided that, in the opinion of the Chief and Council, such an extension would be in the best interests of the Union Bar First Nation.

Assessment in Name of Interest Holder

22.(1) Subject to subsections (2) and (3), land and interests in land shall be assessed and taxed in the name of the interest holder.

(2) Where a statement verified by affidavit is furnished to the assessor showing that a parcel of land and improvements have been assigned, sold or leased by the interest holder to another person, the other person's name shall be noted on the assessment roll, and like notice of the assessment shall be sent to him as to the interest holder; the taxes assessed in respect of that land and improvements may then be recovered either from the interest holder, or from the assignor, purchaser or tenant, or from a future interest holder, assignor, purchaser or tenant, saving his recourse against other persons; but in case of an assignment or sale, if the registered interest holder furnishes a statement to the assessor under this section showing that an assignment or other form of transfer of land has been executed and delivered to the purchaser, the registered interest holder is not personally liable to pay taxes assessed after that for the land and improvements.

(3) Where

(a) land, the title of which is in the name of Her Majesty, is held under a lease, license, agreement for sale, accepted application for purchase, easement, right of way, or otherwise,

(b) land is held in trust for the Union Bar First Nation or the members of the Union Bar First Nation and held or occupied by a person who is not a member of the Union Bar First Nation, or

(c) land is assessed under section 35 of the *Property Assessment By-law*, the land or interest in land shall be assessed and the interest holder taxed, but the assessment of taxation shall in no way affect the right of Her Majesty in the land.

(4) Notwithstanding subsection (3) and section 3, where a person is an interest holder of reserve land and he is a person

(a) who donated it to the Crown in Right of Canada for the use and benefit of the Union Bar First Nation or the members of the Union Bar First Nation,

(b) who sold it to the Crown in Right of Canada on behalf of the Union Bar First Nation or the members of the Union Bar First Nation at a value that was, in the opinion of the Chief and Council, substantially less than its market value, or

(c) who does not pay rent or other valuable consideration for the property he occupies to the person who donated or sold the property to the Crown in Right of Canada on behalf of Union Bar First Nation under paragraphs (a) and (b),

he shall not be taxed as an interest holder under subsection (3) so long as the Chief and Council is satisfied he qualifies under this section and the regulations.

Assessed Value

23. The assessed value of land and improvements shall be determined under the *Assessment By-law*.

Variable Tax Rate System

24. In this By-law,

(a) the Chief and Council shall make provisions for the taxation of land and improvements under this By-law including the prescribing of tax rates;

(b) by prescribing tax rates under paragraph (a), the Chief and Council shall be deemed to have adopted a variable tax rate system; and

(c) the variable tax rates for each taxation year prescribed by the Chief and Council pursuant to paragraph (b) are those tax rates set out in Schedule "A" to this By-law, such tax rates to be applied against each one thousand dollars (\$1000) of actual value of property in each respective class as set out in Schedule "A" to this By-law.

PART IV

TAXATION ROLLS

Taxation Roll and Notices

30.(1) The Taxation Administrator shall prepare a taxation roll which shall, for each parcel of land on which taxes are imposed or levied under this By-law, or under another by-law, that provides for collection of tax under the by-law, set out the information in the form that the Chief and Council may prescribe by by-law.

(2) On completion of the taxation roll the Taxation Administrator shall mail to every person named in it on or before June 30, a taxation notice in the form and containing the information that the Chief and Council may prescribe by by-law.

(3) The taxation notice shall be directed to the last known assessed interest holder.

(4) Taxes levied and collected under this By-law shall, except as otherwise provided, be calculated, levied and accounted for by the Taxation Administrator to the Chief and Council on the assessed values entered in the assessment roll as provided under the *Property Assessment By-law*.

(5) The duties imposed on the Taxation Administrator by the Chief and Council pursuant to this By-law and other by-laws of the Union Bar First Nation as to the annual taxation roll, and all provisions of this By-law on taxation rolls apply, so far as applicable, to the supplementary taxation rolls and, notwithstanding this By-law, unless a supplementary assessment roll has been incorporated into the taxation roll under subsection (6), taxes on supplementary taxation rolls are due thirty (30) days from the date that the supplementary taxation notice is mailed.

(6) Where, before or after the taxation roll is completed and before a taxation notice is mailed under subsection (2), a supplementary assessment roll is prepared

under the *Property Assessment By-law* that results in a change in the tax payable for that taxation year, the Taxation Administrator may incorporate the supplementary assessment roll into the taxation roll to reflect the amended tax payable and may issue a single tax notice showing the amended tax payable.

Taxation Roll Open to Public

31. The taxation roll shall be placed in the office of the Taxation Administrator or such other place as the Chief and Council may direct, and the roll shall be open for inspection by the public during regular business hours.

Taxation Roll Property of the Union Bar First Nation

32. The taxation roll is the property of the Union Bar First Nation.

Refund of Taxes Wrongfully Assessed

33.(1) Where, subsequent to completion, certification or deposit of a taxation roll under this Part, it is shown that a property recorded on the roll was not liable to taxation for the year for which it was taxed, or has been taxed for more than the proper amount, the Taxation Administrator shall, at the direction of the Chief and Council, remit or refund to the person liable for the unpaid taxes the amount of taxes shown to have been imposed in excess of liability.

(2) Where taxes imposed under this By-law are due from a person liable for the unpaid taxes to whom an amount is to be refunded under this section, the amount may, at the discretion of the Chief and Council, be refunded in whole or in part by being applied as a credit on account of the taxes due or accruing due.

Power to Remit or Reduce Taxes on Grounds of Poverty

34. The Chief and Council may, at any time after the mailing of the taxation notices for that year, with or without notice, receive a petition from an interest holder of land who declares himself, from extreme poverty, unable to pay the taxes levied against him, and may remit or reduce the taxes due by the petitioner or reject the petition.

Collection Pending Appeals

35. Where an appeal from the decision of a Board of Review to the Federal Court is made, the giving of a notice of appeal or delay in hearing of the appeal shall not affect the due date, the delinquency date, the interest or any liability for payment as provided by this By-law in respect of tax levied on the assessed value that is the subject of the appeal; but if the assessment is set aside or the assessed value reduced on appeal, the person liable for the unpaid taxes on completion of the action, shall be entitled to a refund of the tax or excess tax paid by him, or any interest imposed or paid on the tax for arrears.

PART V
RECOVERY OF TAXES

Recovery: Personal Liability

40.(1) An interest holder named in the taxation roll in any year is liable for all taxes imposed during the year and all unpaid taxes imposed in previous years.

(2) The liability for taxes is a debt recoverable with interest as provided in this By-law by action in a court of competent jurisdiction.

(3) A copy of that part of the taxation roll that refers to the taxes payable by an interest holder and a copy of that part of the assessment roll, certified by the assessor as a true copy, is evidence of the debt.

Lien for Taxes

41.(1) Taxes assessed or imposed and due for land and/or improvements under this By-law, or any property subject to taxation under another by-law, form a lien and charge in favour of Union Bar First Nation on the entire property taxed; and every lien or charge created by this subsection has priority over every other lien, charge or encumbrance on the property, from the time of registration.

(2) The lien or charge created by this section and its priority is not lost or impaired by any neglect, omission or error of the Chief and Council, the Taxation Administrator or of any other agent or officer, or by taking or failing to take proceedings to recover the taxes due, or by tender or acceptance of partial payment of the taxes or by want of registration.

Effect of Sale of Property Subject to Lien

42. No sale or transfer of possession of any property subject to a lien or charge in favour of the Union Bar First Nation shall affect the right of distress or sale of the property under this By-law for the recovery of the taxes.

Unpaid Taxes Constitute First Charge

43. Where property is sold or assigned the amount of the tax lien for unpaid taxes constitutes a first charge on the proceeds of sale or assignment.

Notice Before Taking Proceedings

44.(1) Before taking proceedings for the recovery of taxes under this By-law, the Taxation Administrator shall give thirty (30) days notice to the person liable for payment of the unpaid taxes of their intention to enforce payment.

(2) The notice may be given by letter mailed to the address of the person liable for payment of the unpaid taxes as last known to the Taxation Administrator, or by a general or special advertisement in a newspaper of general circulation published in the province of British Columbia.

Recovery of Taxes by Action in Court

45. Taxes, which are due, may be recovered by action in any court of competent jurisdiction as a debt due to Union Bar First Nation, and the court may order costs in favour of or against the Union Bar First Nation.

Distress: Seizure of Goods

46.(1) With the authorization of the Chief and Council, if the taxes or any portion thereof remain unpaid after the thirty (30) day period provided by section 44, proceedings by way of distress, as set out herein, may be taken by the Band.

(2) The Band shall serve a Notice of Distress on the tax debtor and provide a copy of it to the C.P. holder, where applicable, in the form set out in Schedule “B”.

(3) If the taxes, or any portion thereof, remain outstanding following the time provided by the Notice of Distress, then the Band shall effect a seizure by distress of such property, and post a notice of the property which is seized pursuant to this section on the land, and the seized property shall then be in the possession of the Band, as represented by the Taxation 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 and, without restricting the generality of the foregoing, no such property shall be seized by a bailiff, sheriff, assignee or liquidator or trustee, or authorized trustee in bankruptcy, except under the authority of the Chief and Council.

Distress: Sale of Goods Seized by Distress

47.(1) If the Band seizes by distress the tax debtor’s goods pursuant to subsection 46(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, the property may be sold in accordance with this Part and the tax debtor is estopped from denying the validity of the seizure and sale of such property.

(2) Upon the expiration of sixty (60) days after seizure by distress pursuant to subsection 46(3), if the outstanding taxes have not been paid in full, 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 taxes.

(3) A Notice of Sale of Goods Seized by Distress in the form set out in Schedule “C” 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.

(4) The sale of 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 in 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 owner of the property seized, and in the event that the Taxation Administrator is uncertain as to the person entitled to such surplus, the Taxation Administrator shall pay such money into court by way of interpleader action.

(6) Any goods of any tax debtor that would be exempt from seizure under a writ of execution issued by a superior court of the province in which the seizure is made are exempt from seizure under this section.

Sale of Improvements or Proprietary Interest

48.(1) With the authorization of the Chief and Council, if the taxes or any part thereof remain unpaid after the expiration of the thirty (30) day period provided in section 46, proceedings by way of sale of improvements or proprietary interests may be taken by the Band, and the Band shall serve the tax debtor and C.P. holder, where applicable, a Notice of Sale of Improvements and Disposition of Interests on Reserve, in the form set out in Schedule “D” to this By-law.

(2) On June 30 following the year in which the taxes are imposed, 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 Band through its Taxation 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 Chief and 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 the Reserve in the form set out in Schedule “D” 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 the reserve shall be conducted at the time and place advertised pursuant to subsection (3), unless it is necessary to adjourn such disposition, and if an adjournment is necessary an additional notice shall be published in the same manner provided by subsection (3).

(6) The Taxation Administrator, upon receiving the prior approval of the Chief and Council, may at any sale and disposition conducted pursuant to subsection (2) or (4), set an upset price equal to the outstanding taxes with respect to that property,

and that upset price shall be the lowest price for which the improvements may be sold and the interest in the reserve disposed.

(7) Where the Taxation 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 Band 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/her improvements and interest in the reserve by paying to the Band 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.

(9) If upon the expiration of the redemption period provided by subsection (8), any amount of the taxes remains outstanding, the sale of the improvements or disposition of the interests shall be considered final and with Ministerial consent, the purchaser shall obtain title to the improvements and to the tax debtor's interest in the Reserve; the Taxation Administrator shall certify the sale in the form provided in Schedule "D1" to this By-law; a certificate issued under this section shall be registered in the Surrendered and Designated Lands Register or the Reserve Land Registry and shall be served 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 the Reserve, 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 all costs and charges arising from the sale and disposition, shall be paid or returned to the tax debtor, and in the event that the Taxation Administrator is uncertain as to the person entitled to such surplus, the Taxation 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 property, including all costs and charges arising from the sale and disposition, shall be extinguished.

(13) If, pursuant to subsections (7) and (8) the Band has become the owner of the improvements and interest in the reserve, the Taxation Administrator may sell such within ninety (90) days for not less than the upset price pursuant to subsection (6).

Cancellation of Proprietary Interest Held by Taxpayer

49.(1) With the authorization of the Chief and Council, if the taxes or any part thereof remain unpaid, after the thirty (30) day period provided by section 46 has expired, proceedings by way of cancellation of proprietary interest, as set out herein, may be taken by the Band, and the Band shall serve a Notice of Cancellation of the tax debtor's interest in the Reserve in the form set out in Schedule "E" to this By-law.

(2) The Band shall mail a copy of the notice referred to in subsection (1) to every place where the interest is registered and to the C.P. holder, where applicable.

(3) Where taxes with interest are not paid before June 30 of the year following the taxation year in which they were imposed, the lease, license or permit to occupy the property, which is the subject of the unpaid taxes may be cancelled; the Taxation Administrator shall certify the cancellation in the form provided in Schedule "F" to this By-law; and a certificate issued under this section shall be registered in the Surrendered and Designated Lands Register and the Reserve Land Register.

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

Forfeiture of Property

50.(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 notice as set out in section 44 to this By-law, the tax debtor's interest in the reserve in respect of which the taxes remain unpaid shall, subject to subsections (2),(3),(4) and (5) herein, be absolutely forfeited.

(2) The tax debtor's interest in the reserve shall not be forfeited under subsection (1) until the Band serves a Notice of Forfeiture pursuant to subsection (4) and in the form set out in Schedule "G" to this By-law, on the debtor and on anyone else who may be in lawful possession of the lands and the date on which the tax debtor's interest in the reserve forfeits shall be the fortieth day after the date on which the notice was served.

(3) Prior to serving the Notice of Forfeiture pursuant to subsection (4), the Taxation Administrator shall obtain authorization from the Chief and Council to proceed by forfeiture.

(4) The Notice of Forfeiture shall state

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

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

- (c) the date on which the interest in the reserve held by the tax debtor will forfeit;
- (d) the right to prevent forfeiture by payment under this section; and
- (e) that on forfeiture under this section, the interest held by the tax debtor in the reserve will be forfeited clear of all charges except those rights of way, easements or other such third party interests which otherwise attach to the land or interest in land.

(5) The Notice of Forfeiture shall be given by mail or by delivering it to the person entitled to it at that person's last known address or to the address of that person which is specified in the records of the Band.

(6) Where any taxes remain unpaid on December 31 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

- (a) includes all taxes then due and payable; and
- (b) is made before forfeiture occurs under this section.

(7) With the consent of the Minister, the Taxation Administrator shall certify, in the form set out in Schedule "H" to this By-law that the interest in the reserve held by the tax debtor has been forfeited and the Register shall record the document cancelling the tax debtor's interest in the Reserve in the Register of Surrendered and Designated Lands and the Reserve Land Registry.

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

Absconding Taxpayer

51.(1) Where the Taxation Administrator has reasonable grounds to believe that the taxpayer intends to remove his/her goods from the reserve, or intends to dismantle or remove his/her improvements on reserve, or take any other actions which may preclude or impede the collection of the outstanding taxes owing pursuant to this By-law, the Taxation Administrator shall apply to the Chief and Council for authorization to immediately commence any of the collection proceedings set out in this By-law and abridge or dispense with the time periods required therein.

(2) In the alternative to subsection (1), or upon the request of the Chief and Council, the Taxation Administrator may initiate proceedings in a court of competent jurisdiction, notwithstanding the fact that the time for payment of taxes has not yet expired.

(3) With the authorization of the Chief and Council, if the taxes or any part thereof remain unpaid, after the thirty (30) day period provided by section 44 has expired, any services provided by the Band or pursuant to any contract with the

Band, to the tax debtor or to the lands or interests located on the reserve which have been assessed pursuant to this By-law may be discontinued and a Notice of Discontinuance of Services in the form of Schedule "T" to this By-law shall be delivered upon the tax debtor and to the C.P. holder where appropriate, thirty (30) days prior to such discontinuance, and shall include the date, time and place within that thirty (30) days, upon which the tax debtor or the C.P. holder can appear before the Chief and Council to show cause as to why the services should not be discontinued. Following the appearance before Chief and Council, the Chief and Council shall determine whether or not it will discontinue such services, and if so advise the person providing such services, to discontinue such services.

Removal of Structures and Improvements

52.(1) As long as any taxes are in arrears with respect to any land, no structures or any other improvements over, on, or in the land shall be removed without the consent of the Chief and Council.

(2) No persons shall acquire any property or right in a structure or other improvement removed in contravention of this section.

Definition of Taxes

53. For the purposes of this Part, "taxes" shall mean, include and be considered to include

- (a) interest chargeable under this By-law;
- (b) costs incurred in collection proceedings;
- (c) taxes imposed during the year in which collection proceedings are commenced and in subsequent years while they proceed; and
- (d) taxes imposed and unpaid for years prior to the year in which collection proceedings are commenced.

Powers for Recovery of Taxes

54. The powers conferred by this Part for recovery of taxes by court proceedings, distress, cancellation of tenure and forfeiture may be exercised separately, concurrently or cumulatively.

Apportionment of Taxes

55.(1) On satisfactory evidence being produced to the assessor that a parcel of land for which taxes are due has been subdivided by plan of subdivision, or part of another parcel of land on which taxes are due has been sold or assigned and documentation executed and delivered to the purchaser or assignor, the assessor may, by certificate signed by him, deposit with the Taxation Administrator on behalf of the Union Bar First Nation, an apportionment of the assessed values as approved by the Board of Review for the land and improvements, between

- (a) the separate parts of the subdivided parcel shown on the plan; or
- (b) the part of the other parcel sold and conveyed and the remainder of the parcel.

(2) The Chief and Council may apportion the taxes to the separate parcels, receive payment of the taxes so apportioned for part of the subdivided parcel or for the part of the other parcel sold and conveyed, and leave the remainder of the subdivided parcel or other parcel chargeable with the remainder of the taxes due.

Statement of Taxes Paid or in Arrears

56.(1) The Taxation Administrator shall give on demand, to a person making application, a written statement of the taxes, penalty and interest outstanding or a statement that no taxes are outstanding, as the case may be, at that date and shall charge the person fifty dollars (\$50) for a search and written statement for each tax roll folio searched.

(2) The Taxation Administrator shall not charge a person for a search of any tax roll folio in which the person is named as interest holder on the folio.

Power to Prohibit Timber Cutting on Tax Delinquent Land

57.(1) Where taxes on land with timber in commercial quantities on it, from which the timber is being cut or removed, have become delinquent, the Chief and Council may make an order in writing, one copy of which shall be served on the person liable for the unpaid taxes or on the person by whom the timber is being cut or removed, and another copy of which shall be posted in a conspicuous position on the land until the delinquent taxes have been paid in full.

(2) Where an order has been made under this section, a person who, while the delinquent taxes or a part of them remain unpaid, cuts or removes timber from the land for which the order is made fails to comply with this By-law.

PART VI

ADMINISTRATION OF BY-LAW

Creation of Collection Districts

60. For the purposes of this By-law, the Chief and Council may divide the reserves and assessment area into collection districts, define their boundaries, group or subdivide them for their better administration, alter their boundaries and create new districts.

Staff Appointments

61. The Chief and Council may appoint a Taxation Administrator, and appoint such staff as are considered necessary for the proper administration of this By-law.

Duty of Taxation Administrator

62. Appointed by the Chief and Council pursuant to this By-law, the Taxation Administrator, under the direction of the Chief and Council, shall be charged with the administration and enforcement of this By-law.

Rules and Directions

63. The Taxation Administrator shall obey the rules, orders, and directions of the Union Bar First Nation which are issued by the Chief and Council pursuant to this By-law or any other by-law of the Union Bar First Nation for the purposes of this or any other By-law of the Union Bar First Nation.

Cancellation of Uncollectible Taxes

64. If taxes become delinquent and there is no property on which they may be levied, or there are no goods and chattels which can be distrained for them, or in default of sufficient distress, the Taxation Administrator shall forward to the Chief and Council a statement giving a detailed list of all taxes on the books which the Taxation Administrator considers uncollectible, showing the efforts that have been made to recover the taxes, and that there are no property or effects, that the property or effects are insufficient for the recovery of the taxes or that the person assessed has left the country, and the Taxation Administrator, if instructed by the Chief and Council, shall cause the taxes to be cancelled on the books.

Rules and Directions

65. The Chief and Council may, by band council resolution, establish such administrative procedures, subject to the provisions of this By-law and the *Indian Act*, as may be required to effectively carry out the provisions of this By-law and other by-laws of the Union Bar First Nation.

Procedural Irregularities

66. Provided that there has been substantial compliance with the provisions of this By-law by the person or persons concerned, a procedural irregularity, technical failure to carry out a provision of this By-law, or an insubstantial failure to comply with a requirement of this By-law, by the Chief and Council, by the Taxation Administrator, by any other person appointed to carry out this By-law, or by a person required to pay taxes under this By-law, shall not, of itself, provide sufficient grounds to invalidate any matter or thing required to be made, performed or done by the Chief and Council, by the Taxation Administrator, by any other person appointed to carry out this By-law, or by a person required to pay taxes under this By-law.

Tax Proceeds

67.(1) On or before June 15 in each year, the Chief and Council shall certify a copy of the by-law of the Union Bar First Nation imposing the taxes.

(2) On receipt of a copy of the by-law, the Taxation Administrator shall have the taxes levied placed on the tax roll.

(3) The taxes levied and collected shall be paid to the Union Bar First Nation.

(4) The Union Bar First Nation shall be entitled to receive funds by way of grant-in-lieu of taxes from the Government of Canada or from a corporation included in Schedule III or IV of the *Payment In Lieu of Taxes Act*, R.S.C. 1985, c.M-13.

(5) Notwithstanding the *Union Bar First Nation Property Tax Expenditure By-laws*, the following expenditures of funds raised under this By-law are hereby authorized:

- (a) refunds of overpayment and interest;
- (b) all expenses of preparation and administration of this By-law;
- (c) the remuneration of the Taxation Administrator;
- (d) all expenses of enforcement of this By-law, including legal costs;
- (e) all expenses incurred in defending any challenge to this By-law or any of its provisions, including legal costs; and
- (f) any refund of taxes due under this By-law.

PART VII

GENERAL

80. Any section of this By-law or Schedule to this By-law may be amended by a by-law adopted by the Chief and Council and sent to the Minister in accordance with the appropriate section or sections of the *Indian Act* as amended from time to time.

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

82. This By-law, including the Schedules to 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.

83. Where any notice, notification, demand, statement or direction is required or permitted to be delivered or given under this By-law, such notice, notification, demand, statement or direction shall be sufficient if mailed by registered mail, postage pre-paid, or delivered personally to:

Union Bar First Nation
P.O. Box 788
Hope, B.C.
V0X 1L0

84. 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.

85. The rate of interest under subsection 11(3) of this By-law shall be during each quarterly period beginning on January 1, April 1, July 1, and October 1 in every year, three percent (3%) above the prime lending rate of the principal banker to the Union Bar First Nation on the 15th day of the month immediately preceding that period.

86. The rate of interest under subsection 12(1) of this By-law shall be during each quarterly period beginning on January 1, April 1, July 1, and October 1 in every year, three percent (3%) below the prime lending rate of the principal banker to the Union Bar First Nation on the 15th day of the month immediately preceding that period.

Nomenclature

87. When in this By-law the singular is used, the singular shall also imply the plural and the plural shall imply the singular and the masculine shall imply the feminine and the feminine shall imply the masculine, and when the conjunctive is used, the conjunctive shall imply the disjunctive and the disjunctive shall imply the conjunctive.

Cancellation of Taxes

88. Where, pursuant to sections 49 and 50 of this By-law, property has been forfeited to, and vested in, the Union Bar First Nation, the Chief and Council shall direct the Taxation Administrator to cancel all taxes, penalties and interest due and carried on the taxation roll in respect of property.

89. This By-law shall come into force and effect upon approval by the Minister.

APPROVED AND PASSED at a duly convened meeting of the Chief and Council of the Union Bar First Nation held at Hope, British Columbia,

this [19th] day of [December], 2006.

A quorum consists of one (1) Councillor.

[Chief Andy Alex]

Chief Andy Alex

SCHEDULE "A"

Prescribed Tax Rates for the Taxation Year 2_____

Class of Property	Tax Rate
1. Residential	
2. Utilities	
3. Unmanaged Forest Land	
4. Major Industry	
5. Light Industry	
6. Other/Business	
7. Managed Forest Land	
8. Recreational Property/Non-Profit Organization	
9. Farm	

SCHEDULE "B"
(subsection 46(2))

NOTICE OF DISTRESS

TO: _____

ADDRESS: _____

RE: _____
(description of property)

TAKE NOTICE THAT failure to pay the outstanding tax debt due and owing with respect to the above-noted property, being \$_____, on or before the expiration of seven (7) days after the date of this Notice will result in the Taxation Administrator, pursuant to subsection 46(3) of the *Union Bar First Nation Property 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, 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 47(1) of the *Union Bar First Nation Property 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 commence court proceedings as set out above, you will be deemed to have abandoned the property seized and the Taxation Administrator may authorize that the property will be sold by public auction. A copy of the Notice of Sale of Property 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__ .

Taxation Administrator

SCHEDULE “C”
(subsection 46(3))

A NOTICE OF SALE OF GOODS SEIZED BY DISTRESS

TAKE NOTICE THAT a sale by public auction for outstanding taxes owed to the Union Bar First Nation will occur on _____, 20____ at _____ o'clock at _____ (location) on the _____ Reserve.

At the above-noted sale, the following goods, seized by distress pursuant to sections 47 and 48 of the *Union Bar First Nation Property 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____.

Taxation Administrator

SCHEDULE "D"
(subsection 48(1))

NOTICE OF SALE OF IMPROVEMENTS AND
DISPOSITION OF INTEREST IN THE RESERVE

TO: _____

ADDRESS: _____

RE: _____
(description of property)

(interest on reserve)

(description of improvements)

TAKE NOTICE THAT failure to pay all outstanding taxes with respect to the above-mentioned property, being \$ _____, on or before the expiration of sixty (60) days after the date of this Notice will result in the Taxation Administrator for the Union Bar First Nation holding a sale by public auction (or tender) of the improvements located on the above-mentioned property and a disposition by public auction (or tender) of the above-noted interest in the _____ 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.

TAKE NOTICE THAT on or before the expiration of six (6) months after the above-mentioned sale and disposition, you may redeem your improvements and interest in the Reserve by paying to the Taxation 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-mentioned 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 the Reserve.

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__.

Taxation Administrator

SCHEDULE "D1"

(subsection 48(9))

CERTIFICATION OF SALE AND
DISPOSITION OF INTEREST ON RESERVE

RE:

(description of interest on reserve)

(description of improvements)

I, _____, Taxation Administrator of Union Bar First Nation, hereby certify that resulting from the failure of _____ (Tax Debtor) to pay the outstanding tax debt on the above-mentioned interest on Reserve, that interest has been disposed of by public auction (or tender) and the above-mentioned improvements have been sold by public auction or tender pursuant to the *Union Bar First Nation Property Taxation By-law*. The following person shall, pursuant to subsection 48(10) of that By-law, be substituted for the Tax Debtor as the holder/owner of the above-noted interest in the Reserve, including the improvements:

(name and address of purchaser at sale)

DATED AT _____ this _____ day of _____, 20__ .

Taxation Administrator

SCHEDULE "E"
(subsection 49(1))

NOTICE OF CANCELLATION OF INTEREST IN THE RESERVE

TO: _____

ADDRESS: _____
(description of property)

RE: _____
(interest on reserve)

TAKE NOTICE THAT failure to pay in full the outstanding tax debt of \$ _____ with respect to the above-noted property will result, upon the expiration of six (6) months from the date of this Notice, in the cancellation of your interest in such property on the Reserve, pursuant to subsection 49(1) of the *Union Bar First Nation Property Taxation By-law*. The failure to pay such taxes is a breach of a term of the _____ (lease, license, permit or agreement) which can result in the cancellation of such interest.

Upon the cancellation of such interest you will be required to immediately vacate the Reserve, and any rights or interests which you acquired through such _____ (lease, license, permit or agreement) will cease to exist.

DATED AT _____ this _____ day of _____, 20__ .

Taxation Administrator

SCHEDULE "F"
(subsection 49(3))

CERTIFICATION OF CANCELLATION OF INTEREST IN THE RESERVE

RE: _____
(description of property)

(interest on reserve)

I, _____, Taxation Administrator for the Union Bar First Nation, hereby certify that the above-mentioned interest on the _____ Reserve has been cancelled or terminated pursuant to subsection 49(3) of the *Union Bar First Nation Property Taxation By-law* as a result of the failure of _____ Tax Debtor to pay the outstanding tax debt which was due and payable.

DATED AT _____ this _____ day of _____, 20__.

Taxation Administrator

SCHEDULE “G”
 (subsections 50(2) and (4))
NOTICE OF FORFEITURE

TO: _____

ADDRESS: _____

RE: _____
 (description of property)

 (interest in the reserve)

TAKE NOTICE THAT taxes imposed by the *Union Bar First Nation Property Taxation By-law* for the above-noted property in the year(s) _____, have been outstanding for two (2) years and pursuant to subsection 49(5), 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 Union Bar First Nation. Upon such forfeiture, your interest in the Reserve 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 occurs under this section.

DATED AT _____ this _____ day of _____, 20__.

 Taxation Administrator

SCHEDULE "H"
(subsection 50(7))

CERTIFICATION OF FORFEITURE

RE: _____
(description of property)

(interest on reserve)

I, _____, Taxation Administrator for the Union Bar 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 the _____ Reserve, such interest has been forfeited to the Union Bar First Nation pursuant to subsections 49(7) and (8) of the *Union Bar First Nation Property Taxation By-law*.

DATED AT _____ this _____ day of _____, 20__.

Taxation Administrator

SCHEDULE "I"

(subsection 51(3))

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

RE: _____
(description of property)

TAKE NOTICE THAT the taxes for the above-noted property have been due and outstanding for months, and that unless payment in full for this tax debt is received on or before thirty (30) days after the date of this Notice, or you have appeared before the Chief and Council of the Union Bar First Nation 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 Chief and Council of the Union Bar First Nation scheduled for _____, 2____ at _____ o'clock, at _____ (place), (within the thirty (30) days set out above) and show cause as to why the services should not be discontinued.

DATED AT _____ this _____ day of _____, 20__ .

Taxation Administrator

**UNION BAR FIRST NATION
TAX RATES BY-LAW 2007**

[Effective August 7, 2007]

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

AND WHEREAS the Council of the Union Bar First Nation enacted the *Union Bar First Nation Assessment and Taxation By-laws (2006)* on December 19, 2006, approved by the Minister January 19, 2007.

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

this [11th] day of [June] , 2007.

A quorum consists of one (1) Councillor.

[Andrew Alex]

Chief

SCHEDULE "A"

PROPERTY CLASS

TAX RATE PER \$1,000.00 OF
ASSESSED VALUE

Class 2 - Utilities

64.5564

**WESTBANK FIRST NATION
EXPENDITURE BY-LAW ANNUAL BUDGET 2007
BY-LAW NO. 07-TX-01**

[Effective June 4, 2007]

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

WHEREAS:

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

WHEREAS:

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

NOW THEREFORE BE IT HEREBY RESOLVED THAT:

The Westbank First Nation Council enacts the following amending By-law.

SHORT TITLE

This amending by-law may be cited as the *Expenditure By-law Annual Budget 2007*.

1. That the following Schedule *Expenditure By-law Annual Budget 2007* 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 [30th] day of [April], 2007.

Chief Robert Louie

[Mickey Werstuik]
Councillor Mickey Werstuik

[Michael De Guevara]
Councillor Michael De Guevara

[Larry Derrickson]
Councillor Larry Derrickson

[Loretta Swite]
Councillor Loretta Swite

WESTBANK FIRST NATION – TAXATION

BUDGET 2007-2011

REVENUE	2007	2006
Taxation Revenue	-6,320,109	-4,795,405
Penalties & Interest	-50,000	-50,000
Interest Earned on Bank Operating	-40,000	-40,000
Misc. Revenue	-25,915	-25,915
<i>Local Improvement Charge By-law 05-TX-03</i>	-122,440	
EXPENSES		
WFN Home Owner Grants	1,037,920	994,556
General Government Services:		
Board of Review	10,700	10,700
LGS administration	442,489	423,645
WFN General Administration	522,289	377,072
Legislative	195,169	187,351
Intergovernmental	390,174	353,182
Advisory Council	49,700	47,250
Community Services	10,000	0
Allowance for taxes in dispute	35,000	35,000
Total General Government Services		
Protective Services		
Westside Fire Protection	580,600	431,951
By-law Enforcement	115,634	92,908
By-law Development	30,600	30,000
Residential Tenancy	77,451	75,525
Total Protective Services		
Recreation Services		
Parks & Recreation	259,486	221,545
Total Recreation Services		
Collections for other Governments		
BCAA	106,898	71,123
Municipal Service Agrmt	609,104	193,801
Total Collections for other Governments		
Community Development Services		
Engineering	25,500	25,000
Community Planning	377,105	293,730
Maintenance Services	330,205	276,981
Total Community Development Services		

Fiscal Services		
Stabilization Fund (Cap Bylw)		
Contingency Fund Withdrawal	-100,000	-200,000
Capital Projects Fund	640,000	460,000
Contingency Fund	640,000	460,000
Capital Projects Fund (<i>Local Improvement Charge By-law 05-TX-03</i>)	122,440	
Total Fiscal Services		
Environmental Health Services:		
Environmental Health & Emergency	50,000	50,000
Total Environmental Health Services		
Total Budgeted Tax Expenditures from WFN and LGS	6,320,109	4,795,405

WESTBANK FIRST NATION
TAX RATE SCHEDULE AMENDING BY-LAW 2007
BY-LAW NO. 07-TX-02

[Effective June 4, 2007]

WHEREAS:

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

WHEREAS:

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

WHEREAS:

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

NOW THEREFORE BE IT HEREBY RESOLVED THAT:

The Westbank First Nation Council enacts the following amending by-law;

SHORT TITLE

This amending by-law may be cited as the *Tax Rate Schedule Amending By-law 2007*.

1. That the following Schedule II - Tax Rate Schedule 2007 shall be added to the *Westbank First Nation Property Taxation By-law 95-TX-08* passed by Chief and Council on December 11, 1995 and approved by the Minister April 23, 1996.

PASSED AND APPROVED by the Council Westbank First Nation at a duly convened meeting of the Westbank First Nation Council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this [30th] day of [April] , 2007.

Chief Robert Louie

[Mickey Werstuik]
Councillor Mickey Werstuik

[Michael De Guevara]
Councillor Michael De Guevara

[Larry Derrickson]
Councillor Larry Derrickson

[Loretta Swite]
Councillor Loretta Swite

2007 TAX RATE SCHEDULE

By-law No. 07-TX-02
For the Taxation Year 2007

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 2007
Taxation District Westbank First Nation	The reserve lands of the Westbank First Nation IR#9 and IR#10	1. Residential	7.2988
		2. Utilities	34.3044
		3. Unmanaged Forest Land	N/A
		4. Major Industry	N/A
		5. Light Industry	25.5458
		6. Business & Other	18.9769
		7. Managed Forest Land	N/A
		8. Recreational Property/ Non-Profit Organization	9.2695
		9. Farm	7.2988

**WHISPERING PINES/CLINTON INDIAN BAND
2007 RATES BY-LAW**

[Effective August 7, 2007]

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

AND WHEREAS the Council of the Whispering Pines/Clinton First Nation (also known as the Whispering Pines/Clinton Indian Band) enacted the *Whispering Pines/Clinton First Nation Property Taxation By-law* on December 8, 1995;

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

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

2. Pursuant to Section 11 of the *Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law No. 1 (1995)*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2007 Rates By-law*.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Whispering Pines/Clinton Indian Band Administration Office, Whispering Pines/Clinton Indian Band IR#4, 615 Whispering Pines Drive, Kamloops, BC V2B 8S4, this 26th day of June, 2007.

A quorum of Council consists of (2) Band Councillors

Chief Michael T. LeBourdais

[Jack Bones]

Councillor Jack Bones

[Edward LeBourdais]

Councillor Edward LeBourdais

SCHEDULE “A”

The Council of the Whispering Pines/Clinton Indian Band hereby adopts the following taxation rates for the 2007 taxation year for the following class of property.

COLUMN 1	COLUMN 2
<p>Class of Property as prescribed under schedule 11 and section 17 of the <i>Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law No. 1 (1995)</i>.</p>	<p>Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the <i>Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law No. 1 (1995)</i>.</p>
	Land & Improvements
Class 1 - Residential	5.8934
Class 2 - Utilities	27.4474
Class 3 - Unmanaged Forest Land	
Class 4 - Major Industry	25.3946
Class 5 - Light Industry	19.2908
Class 6 - Business and Other	17.0810
Class 7 - Managed Forest Land	9.8214
Class 8 - Recreational/Non-Profit Organization	7.3937
Class 9 - Farm	9.6937

WILLIAMS LAKE INDIAN BAND
RATES BY-LAW 2007
BY-LAW NO. 01-2007

[Effective August 7, 2007]

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 Williams Lake Indian Band enacted the *Williams Lake Indian Band Property Assessment and Taxation By-law* on February 3, 2004;

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 *Williams Lake Indian Band Rates By-law 2007*.

2. Pursuant to section 24 of the *Williams Lake Indian Band Property Assessment and 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 *2007 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Williams Lake Indian Band at a duly convened meeting held on the [3rd] day of [April] , 2007.

Chief

[Joan Sellars]

Councillor

[Ann Louie]

Councillor

[Christopher Wycotte]

Councillor

SCHEDULE "A"

The Council of Williams Lake Indian Band hereby adopts the following tax rate for taxation year 2007 for the following class of property.

Class of Property	Tax Rate
1. Residential	0
2. Utility	25.5734
3. Unmanaged Forest	0
4. Major Industry	0
5. Light Industry	0
6. Business/Other	0
7. Managed Forest	0
8. Recreation/Non Profit	0
9. Farm	0

OPASKWAYAK CREE NATION
OCN ANNUAL TAX RATE BY-LAW NO. 1, 2007

[Effective June 4, 2007]

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 2007 the following tax rates for each class of property:

Residential 1 (10)	25.65 mills on 45% of assessment value
Residential 2 (20)	25.65 mills on 45% of assessment value
Farm Property (30)	25.65 mills on 33% of assessment value
Pipeline Property (51)	25.65 mills on 50% of assessment value
Railway Property (52)	25.65 mills on 25% of assessment value
Other Property (60)	25.65 mills on 65% of assessment value
Golf Course Property (70)	25.65 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, 2007*.

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 [12th] day of [March], 2007.

A quorum of council consists of 5 OCN councillors.

[Glen Ross]

Chief Glen Ross

[Maureen Brown]

Councillor Maureen Brown

[Karen Innes]

Councillor Karen Innes

[Clarence Constant]

Councillor Clarence Constant

[Mike Constant]

Councillor Mike Constant

[Nathan McGillivray]

Councillor Nathan McGillivray

[Omar Constant]

Councillor Omar Constant

[Dan Young]

Councillor Dan Young

[Garth Flett]

Councillor Garth Flett

[Peter Gloade]

Councillor Peter Gloade

[Barry Martin]

Councillor Barry Martin

[Robert Gloade]

Councillor Robert Gloade

[Adrian Gloade]

Councillor Adrian Gloade

SCHEDULE "A"

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

Class of Property as prescribed in Section 11 of the <i>Land Tax By-law</i> .	Rates of Tax applied against each \$1,000 of assessed value of the Land and Improvements as determined in accordance with Part V of the <i>Land Tax By-law</i> .
Class 1 - Residential - Truro	\$17.90
Class 2 - Commercial - Truro	\$35.50
Class 3 - Residential - Truro Heights	\$7.90
Class 4 - Commercial - Truro Heights	\$19.10
Class 5 - Commercial - Sheet Harbour	\$30.89
Class 6 - Commercial - Cole Harbour	\$34.77
Class 7 - Residential - Sheet Harbour	\$11.53
Class 8 - Residential - Cole Harbour	\$12.98

**INNU TAKUAIKAN UASHAT MAK MANI-UTENAM
RÈGLEMENT SUR L'IMPOSITION DES COMPAGNIES DE
TÉLÉCOMMUNICATION, DE GAZ, ET D'ÉNERGIE ÉLECTRIQUE
À UASHAT MAK MANI-UTENAM
RÈGLEMENT NO. 2006-01**

[Entrer en vigueur le 7 décembre 2006]

ATTENDU QUE conformément à l'article 83 de la *Loi sur les Indiens*, une bande peut, sous réserve de l'approbation du ministre des Affaires indiennes et du Nord canadien, prendre des règlements pour l'imposition de taxes à des fins locales sur les immeubles situés dans les réserves, ainsi que sur les droits affectant ceux-ci, notamment sur les droits d'occupation, de possession et d'usage;

ATTENDU QUE les lois provinciales au Québec exigeaient auparavant que les compagnies de télécommunication, de gaz, et d'énergie électrique versent une taxe aux municipalités sur un pourcentage des recettes brutes mais les lois provinciales interdisent à compter de l'année civile 2005 que soient portées au rôle d'évaluation foncière les constructions qui font partie d'un réseau de distribution de gaz, d'un réseau de télécommunication ou d'un réseau d'énergie électrique;

IL EST RÉSOLU QUE Innu Takuaikan Uashat mak Mani-Utenam adopte le règlement qui suit en vue de l'exercice exprès de ses droits aux termes de l'article 83 de la *Loi sur les Indiens*.

TITRE ABRÉGÉ

1. « *Règlement sur l'imposition des compagnies de télécommunication, de gaz ou d'énergie électrique* ».

DÉFINITIONS

2. Les définitions qui suivent s'appliquent au présent règlement :

« bande » Les Innus de Uashat mak Mani-Utenam;

« compagnie de télécommunication, de gaz ou d'énergie électrique » Personne ou société de personnes qui possède, dirige ou exploite un réseau, système, ouvrage ou une ligne de télécommunication, de gaz ou d'énergie électrique dans les réserves ou qui fournit des services de télécommunication, de gaz ou d'énergie électrique par l'entremise de biens situés dans les réserves qui ne sont pas des biens meubles.

« consommateur » Personne qui utilise ou achète un service d'une compagnie de télécommunication, de gaz ou d'énergie électrique ;

« énergie électrique » Réseau de production, de transmission ou de distribution d'énergie électrique et les ouvrages qui en sont les accessoires, y compris un barrage ou une centrale;

- « gaz » Réseau de production, de transmission ou de distribution de gaz aux consommateurs;
- « Innu TakuaiKAN Uashat mak Mani-Utenam » Le conseil de la bande des Innus de Uashat et Mani-Utenam;
- « inspecteur des contributions directes » Personne nommée par Innu TakuaiKAN Uashat mak Mani-Utenam pour assumer les fonctions d'inspecteur des contributions directes conformément au présent règlement;
- « personne » S'entend notamment d'une personne morale – y compris une entité coopérative – indépendamment de son lieu ou mode de constitution, ainsi que d'un corps public, d'un organisme ou d'une association sans personnalité morale, d'une société de personnes ou d'une fiducie, d'un agent, d'un mandataire ou d'un fiduciaire, de leurs héritiers, exécuteurs, administrateurs ou mandataires;
- « réseau » Un réseau, système, ouvrage ou une ligne de production, de transmission ou de distribution de services de télécommunication, de gaz ou d'énergie électrique;
- « réserve » Les réserves de la bande conformément à la définition qui en est donnée au paragraphe 2(1) de la *Loi sur les Indiens*, de même que la ou les réserves spéciales, conformément à l'article 36;
- « revenu brut gagné dans les réserves » L'ensemble des revenus bruts provenant de la vente d'énergie électrique, de services de télécommunication, ou de gaz aux consommateurs dans les réserves et desservis par le réseau d'une compagnie de télécommunication, de gaz ou d'énergie électrique ou provenant de la vente pour fins de revente à des consommateurs dans les réserves, y compris les revenus qui s'y rapportent directement ou de manière accessoire, ainsi que le revenu provenant d'un bien qui est utilisé ou détenu principalement en vue de tirer un revenu provenant d'une telle vente;
- « taxes » comprend tous les droits, intérêts, frais et pénalités mentionnés à un avis d'imposition et encore impayés;
- « télécommunication » Transmission ou diffusion de sons, d'images, de signes, de signaux, de données ou de messages par fil, câble, ondes ou autre moyen électrique, électronique, magnétique, électromagnétique ou optique.

EXEMPTIONS

3.(1) Les biens ou droits de propriété d'une compagnie de télécommunication, de gaz ou d'énergie électrique qui appartient entièrement à la bande ou à l'un de ses membres ne sont pas imposables.

(2) Lorsque Innu Takuaikan Uashat mak Mani-Utenam estime qu'il y va de l'intérêt de la bande, il peut, par voie de résolution, conclure une entente avec un particulier dans le but d'exonérer ce dernier en totalité ou en partie de la taxe prévue dans le présent règlement.

ÉVALUATION ET IMPOSITION

4.(1) Les droits de propriété d'une compagnie de télécommunication, de gaz, ou d'énergie électrique dans une réserve seront évalués à partir des revenus bruts que cette compagnie reçoit des réserves.

(2) Les compagnies de télécommunication, de gaz, ou d'énergie électrique qui possèdent, dirigent ou exploitent un réseau dans les réserves soumettent à l'inspecteur des contributions directes, au plus tard le 1^{er} mars de chaque année, un état détaillé des revenus bruts que la compagnie a reçus des réserves pendant l'année précédente se terminant le 31 décembre ainsi qu'un calcul du revenu imposable.

(3) Les droits de propriété d'une compagnie de télécommunication, de gaz ou d'énergie électrique dans une réserve sont imposables aux taux établis au paragraphe 7(3) du présent règlement pour l'année précédente.

(4) Pour l'application du présent règlement, l'inspecteur des contributions directes peut, par une demande qu'il transmet par courrier recommandé ou par signification, exiger d'une compagnie de télécommunication, de gaz ou d'énergie électrique, dans un délai raisonnable qu'il fixe, la production de renseignements ou de renseignements supplémentaires, y compris un état détaillé ou un état détaillé supplémentaire, ou de documents.

(5) Les taxes exigibles aux termes du présent règlement constituent une dette de la compagnie de télécommunication, de gaz ou d'énergie électrique envers la bande des Innus de Uashat mak Mani-Utenam.

(6) La taxe sur les revenus bruts prévue dans le présent règlement remplace toutes les autres taxes qui pourraient être imposées sur les biens ou droits de propriété de la compagnie de télécommunication, de gaz ou d'énergie électrique dans les réserves.

(7) Commet une infraction et est passible d'une amende d'au moins 100 \$ et d'au plus 50 000 \$, la personne qui sans excuse légitime, ne fournit pas ou ne rend pas disponibles, dans le délai prévu ou selon la demande de l'inspecteur des contributions directes ou son représentant, l'état détaillé ou les renseignements visés au présent article; il est entendu que «personne» comprend une corporation, une coopérative, un corps public, un organisme ou une association sans personnalité morale, une société de personnes ou une fiducie, un agent, un mandataire ou un fiduciaire, de leurs héritiers, exécuteurs, administrateurs ou mandataires.

ADMINISTRATION

5.(1) L'inspecteur des contributions directes est nommé par résolution de Innu TakuaiKAN Uashat mak Mani-Utenam.

(2) L'administrateur fiscal nommé en vertu du *Règlement administratif sur la fiscalité foncière de Innu TakuaiKAN Uashat mak Mani-Utenam* est d'office l'inspecteur des contributions directes en vertu du présent règlement à moins d'une nomination distincte.

(3) L'inspecteur des contributions directes est chargé de l'administration et de l'exécution des dispositions du présent règlement et il jouit de tous les pouvoirs de l'évaluateur et de l'administrateur fiscal en vertu du *Règlement administratif sur la fiscalité foncière de Innu TakuaiKAN Uashat mak Mani-Utenam* avec les adaptations nécessaires.

(4) L'inspecteur des contributions directes rédige un rapport à l'intention du Innu TakuaiKAN Uashat mak Mani-Utenam au plus tard le 1^{er} avril de chaque année. Ce rapport comprend :

(a) un résumé des états produits aux termes du paragraphe 4(2);

(b) le montant de la taxe devant être perçue de chaque compagnie de télécommunication, de gaz ou d'énergie électrique conformément au paragraphe 4(3) pour l'année en cours;

(c) les recommandations de l'inspecteur des contributions directes en ce qui concerne l'administration du présent règlement.

(5) Si l'inspecteur des contributions directes ne reçoit pas l'état requis aux termes du paragraphe 4(2) ou si les renseignements y sont inexacts, il peut préparer l'état à partir des renseignements à sa disposition.

(6) L'inspecteur des contributions directes peut, en tout temps, établir un nouvel état à partir des renseignements à sa disposition si une compagnie de télécommunication, de gaz, et d'énergie électrique visé au présent règlement fait une fausse représentation des faits par incurie ou par omission volontaire ou a commis une fraude.

(7) Dès que Innu TakuaiKAN Uashat mak Mani-Utenam aura approuvé le rapport exigé aux termes du paragraphe 5(4) ou l'état préparé ou établi en vertu des paragraphes 5(5) ou 5(6), l'inspecteur des contributions directes enverra un avis d'imposition aux compagnies de télécommunication, de gaz, et d'énergie électrique qui possèdent, dirigent ou exploitent un réseau dans les réserves.

(8) Les taxes sont échues et exigibles dans les trente (30) jours qui suivent l'expédition de l'avis d'imposition.

(9) Les intérêts sur les taxes échues et exigibles seront de un et demie pour cent (1,5%) par mois.

(10) Les paiements partiels relatifs à la taxe en souffrance sont imputés d'abord aux intérêts courus, ensuite aux arriérés et enfin, s'il en reste, à la taxe actuellement due.

(11) Si une personne est condamnée à payer un montant en vertu d'une action en recouvrement des taxes intentée par Innu Takuaikan Uashat mak Mani-Utenam, les frais extra-judiciaires engagés par le conseil pourront faire l'objet d'un avis d'imposition distinct et les sommes dues seront des taxes au sens du présent règlement.

RECOUVREMENT DES TAXES

6.(1) Si les taxes prévues dans le présent règlement demeurent impayées après le 31 décembre de l'année pendant laquelle elles ont été imposées, Innu Takuaikan Uashat mak Mani-Utenam peut demander à un tribunal compétent de les percevoir.

(2) Les taxes échues et payables constituent une *créance prioritaire* et une charge sur les biens ou droits de propriété d'une compagnie de télécommunication, de gaz ou d'énergie électrique dans les réserves.

(3) Le recouvrement des taxes prévues dans le présent règlement se fait selon la Partie XVI du *Règlement administratif sur la fiscalité foncière de Innu Takuaikan Uashat mak Mani-Utenam* y compris les changements nécessaires.

IMPOSITION

7.(1) L'inspecteur des contributions directes avisera immédiatement, par courrier recommandé, les compagnies de télécommunication, de gaz, et d'énergie électrique qui possèdent, contrôlent ou exploitent un réseau dans les réserves que le présent règlement est en vigueur.

(2) Toutes les compagnies de télécommunication, de gaz, et d'énergie électrique qui possèdent, dirigent ou exploitent un réseau dans les réserves doivent commencer à comptabiliser les revenus bruts des réserves dans le but de préparer l'état détaillé requis aux termes du paragraphe 4(2), soixante (60) jours après l'expédition de l'avis aux termes du paragraphe 7(1) jusqu'au 31 décembre de l'année courante.

(3) Pour l'année d'imposition d'une taxe aux termes du présent règlement, la taxe sera cinq pour cent (5%) du revenu brut gagné dans les réserves d'un réseau de production, de transmission ou de distribution d'une compagnie de télécommunication, de gaz ou d'énergie électrique.

APPEL

8.(1) À moins qu'une personne n'interjette appel conformément au présent article, un avis d'imposition établi en vertu du présent règlement est valide et oblige une compagnie de télécommunication, de gaz, ou d'énergie électrique qui possède, dirige ou exploite un réseau.

(2) Tout appel interjeté par une compagnie de télécommunication, de gaz ou d'énergie électrique ou par Innu Takuaiikan Uashat mak Mani-Utenam au sujet du calcul des revenus imposables ou tout appel portant sur le montant de la taxe imposée, devra être interjeté dans les 30 jours suivant l'expédition par la poste de l'avis d'imposition, par la production d'un avis d'appel au Comité de révision de l'évaluation conformément à la Partie XI du *Règlement administratif sur la fiscalité foncière de Innu Takuaiikan Uashat mak Mani-Utenam*.

AFFECTATION DES RECETTES

9. L'affectation des sommes perçues en vertu du présent règlement est faite selon l'affectation des taxes foncières prévue à la Partie XV du *Règlement administratif sur la fiscalité foncière de Innu Takuaiikan Uashat mak Mani-Utenam*.

GÉNÉRALITÉS

10. Dans le cas où rien n'a été prévu au présent règlement ou aux lois fédérales, les dispositions du *Règlement administratif sur la fiscalité foncière de Innu Takuaiikan Uashat mak Mani-Utenam* s'appliquent avec les adaptations nécessaires et la Partie XVII du *Règlement administratif sur la fiscalité foncière* s'applique dans tous les cas.

11. Le paragraphe 19(2) du *Règlement administratif sur la fiscalité foncière de Innu Takuaiikan Uashat mak Mani-Utenam* est abrogé dans la mesure de son incompatibilité sur approbation du présent règlement en vertu de l'article 83 de la *Loi sur les Indiens*.

Le présent règlement est par les présentes adopté par le Conseil lors d'une réunion dûment convoquée ce [7^e] jour du mois de [mars] 2005.

[Élie-Jacques Jourdain]

Chef

[Georges-Ernest Grégoire]

Conseiller

[Albert Vollant]

Conseiller

[Bernadette Michel]

Conseiller

[Jonathan McKenzie]

Conseiller

[Marie-Marthe Fontaine]

Conseiller

[Marcelle St-Onge]

Conseiller

INNU TAKUAIKAN UASHAT MAK MANI-UTENAM
RÈGLEMENT ADMINISTRATIF
SUR LES TAUX ANNUELS DE TAXES FONCIÈRES
NUMÉRO 2, 2007

[Entrer en vigueur le 17 avril 2007]

ATTENDU QUE : 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; et

ATTENDU QUE : 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;

IL EST PROPOSÉ PAR: [Yves Rock]

SECONDÉ PAR : [Albert Volland]

ET RÉSOLU :

1. L'annexe « A » jointe, est déclarée faire partie intégrante du présent Règlement administratif; et

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 2007, les taux de taxes foncières suivants, nommément pour chaque class 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; et

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, 2007*; et

4. Ce Règlement prend force et effet immédiatement après son approbation par le Ministère des Affaires Indiennes et du Nord Canada.

Quorum: [5]

[Elie-Jacques Jourdain]

Chef

[Yves Rock]

Conseiller

[Marie-Marthe Fontaine]

Conseiller

[Bernadette Michel]

Conseiller

[Ronald Fontaine]

Conseiller

[Marcelle St-Onge]

Conseiller

[Georges-Ernest Gregoire]

Conseiller

[Gilles Jourdain]

Conseiller

[Albert Vollant]

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 2007
UASHAT	Réserve Uashat Numéro: 027	1. Résidentiel	1,48
		2. Services publics	3,33
		3. Terrains non-aménagés	1,48
		4. Industries principales	3,25
		5. Industries légères	3,33
		6. Entreprises	3,33
		7. Terrains aménagés	1,48
		8. Loisirs et but non-lucratif	1,48
MANI-UTENAM	Réserve Mani-Utenam Numéro: 027A	1. Résidentiel	1,40
		2. Services publics	2,05
		3. Terrains non-aménagés	1,40
		4. Industries principales	2,02
		5. Industries légères	2,05
		6. Entreprises	2,05
		7. Terrains aménagés	1,40
		8. Loisirs et but non-lucratif	1,40

NATION HURONNE-WENDAT
RÈGLEMENT 2005-01 MODIFIANT LE RÈGLEMENT 2004-02
CONCERNANT LES COÛTS DE CERTAINS SERVICES PUBLICS

[Entrer en vigueur le 7 décembre 2006]

Attendu que le Conseil a adopté le *Règlement 2004-02 concernant les coûts de certains services publics* lors de l'assemblée du 22 juin 2004;

Attendu qu'une proportion importante des coûts reliés au service de collecte sélective pour l'année 2004-2005 demeure impayée;

Attendu qu'il y a lieu de modifier le *Règlement 2004-02 concernant les coûts de certains services publics* pour prévoir diverses mesures facilitant le recouvrement des sommes dues au Conseil;

Attendu que le Conseil de la Nation huronne-wendat est compétent à adopter le présent règlement en vertu des paragraphes 83(1) (e.1) et (f) de la *Loi sur les Indiens*, à savoir la réunion de fonds provenant des membres de la bande et destinés à supporter des entreprises de la bande et l'imposition, pour non-paiement de tout montant qui peut être perçu en application du présent article, d'intérêts et la fixation, par tarif ou autrement, de ces intérêts;

Le Conseil de la Nation huronne-wendat adopte le règlement 2005-01 tel que rédigé ci-après :

1. Le présent règlement modifie le *Règlement administratif 2004-02 concernant les coûts de certains services publics*. Toute référence à un article dans le présent règlement est une référence à un article *Règlement administratif 2004-02 concernant les coûts de certains services publics*.

2. Que le premier alinéa de l'article 3 du règlement soit remplacé par le suivant :

« **3.** Pour pourvoir au service de collecte des matières recyclables, le Conseil prélèvera à chaque détenteur un montant de trente cinq dollars (35 \$) par unité à chaque année. »

3. L'article 4 est remplacé par le suivant :

« **4.** Tout montant non acquitté, y compris les pénalités, alors qu'il est payable et exigible porte intérêt au taux de 1,2 % par mois à partir de la date d'exigibilité de ce montant. »

4. Les articles suivants sont ajoutés après l'article 8 du règlement :

« **8.1** Tout montant exigible en vertu de l'article 3 en retard de plus six mois entraîne une pénalité de dix dollars (10 \$) pour chaque période de six mois de retard.

8.2. Toute personne qui n'a pas acquitté tout montant, intérêt et pénalité dû en vertu du présent règlement ne peut se faire octroyer durant la période où toute somme demeure impayée, aucun prêt ni aucun terrain auquel elle aurait habituellement droit en vertu de la politique à l'habitation et ses modifications.

De plus, durant la période où toute somme demeure impayée, aucun transfert de terre ne peut être effectué concernant tout lot dont une telle personne a la possession légale ou tout lot pour lequel le Conseil s'est engagé par contrat envers une telle personne à lui octroyer la possession légale. »

5. L'article 10 soit modifié par le suivant :

« **10.** Lorsqu'une personne néglige d'acquitter toute somme due dans les délais prescrits, le directeur doit prendre les moyens légaux appropriés pour obtenir le paiement de toute somme due et obtenir tous les frais encourus par le Conseil pour la perception de toute somme due par cette personne en vertu du présent règlement de même que des frais administratifs de 15 % de la totalité des sommes dues au Conseil par cette personne. »

6. Le règlement entre en vigueur à la date de son approbation par le ministre des Affaires indiennes et du Nord canadien conformément à l'article 83(1) de la *Loi sur les Indiens*, (1985) L.R.C. c.I-5.

ADOPTÉ ce 19^{ème} jour du mois de septembre de l'an 2005 par :

[Max O.O. Gros-Louis]

Max « One-Onti » Gros-Louis, Grand Chef

[Denis Bastien]

Denis R. Bastien, Chef Familial

[Line Gros-Louis]

Line Gros-Louis, Chef Familial

[Richard Jr. Picard]

Richard Jr. Picard, Chef Familial

[Benoît O. Sioui]

Benoît O. Sioui, Chef Familial

[Yvan Duchesneau]

Yvan Duchesneau, Chef Familial

[Michel L. Picard]

Michel L. Picard, Chef Familial

[Marc Savard]

Marc Savard, Chef Familial

[Claude Vincent]

Claude Vincent, Chef Familial

NATION HURONNE-WENDAT
RÈGLEMENT 2006-01 MODIFIANT LE RÈGLEMENT 2004-02
CONCERNANT LES COÛTS DE CERTAINS SERVICES PUBLICS

[Entrer en vigueur le 7 décembre 2006]

Attendu que le Conseil a adopté le *Règlement 2004-02 concernant les coûts de certains services publics* lors de l'assemblée du 22 juin 2004, lequel a été modifié par le règlement 2005-01 modifiant le *Règlement 2004-02 concernant les coûts de certains services publics adoptés lors de l'assemblée publique du 19 septembre 2005*;

Attendu qu'il y a lieu de modifier ce règlement afin d'inclure les coûts des services de collectes régulière et du service de distribution d'eau potable que le Conseil a décidé de facturer par la résolution xxxx adoptée lors de l'assemblée publique du 29 mai 2006;

Attendu que le Conseil de la Nation huronne-wendat est compétent à adopter le présent règlement en vertu des paragraphes 83(1) (e.1) et (f) de la *Loi sur les Indiens*, à savoir la réunion de fonds provenant des membres de la bande et destinés à supporter des entreprises de la bande et l'imposition, pour non-paiement de tout montant qui peut être perçu en application du présent article, d'intérêts et la fixation, par tarif ou autrement, de ces intérêts;

Le Conseil adopte le règlement 2006-01 tel que rédigé ci-après :

1. Le présent règlement modifie le *Règlement administratif 2004-02 les coûts de certains services publics tel que modifié* par le règlement 2005-01 modifiant le *Règlement 2004-02 concernant les coûts de certains services publics*. Toute référence à un article ou au règlement dans le présent règlement est une référence à un article de ce règlement.

2. L'article 1 est modifié par l'ajout, après la définition de « collecte des matières recyclables » de la définition suivante :

« « Collecte régulière » : collecte prévue à la section II du règlement 2003-08 concernant les services de collecte. »

3. L'article 1 est également modifié par l'ajout, après la définition de « directeur » des définitions suivantes :

« « Distribution d'eau potable » : distribution de l'eau potable effectué par le réseau public de distribution d'eau potable de Wendake. »

« Membre des Premières Nations » Personne physique étant un Indien inscrit au sens de la *Loi sur les Indiens*, L.R.C. (1985), c.I-5. »

4. L'article 3 est remplacé par le suivant :

« Pour pourvoir aux services de distribution de l'eau potable, de collecte régulière et de collecte des matières recyclables, le Conseil prélèvera, à chaque année, à chaque détenteur, un montant de cent trente-cinq dollars (135 \$) par unité d'habitation, un montant de deux cent dollars (200 \$) par unité d'exploitation, sauf pour les unités d'exploitation occupées par des personnes non-membres des Premières Nations auxquels cas le montant prélevé sera de deux cent cinquante dollars (250 \$) par unité d'exploitation. »

5. Le règlement est modifié par le remplacement à l'avant dernier alinéa de l'article 3, à la première ligne de l'expression « Le montant » par l'expression « Tout montant prévu à alinéa 1 du présent article ».

6. Le présent règlement entre en vigueur à la date de son approbation par le ministre des Affaires indiennes et du Nord canadien conformément à l'article 83(1) de la *Loi sur les Indiens*, (1985) L.R.C. c.I-5.

ADOPTÉ ce 29^e jour du mois de mai de l'an 2006 par :

[Max O.O. Gros-Louis]
Max O.O. Gros-Louis, Grand Chef

[Denis Bastien]
Denis Bastien, Chef Familial

[Yvan Duchesneau]
Yvan Duchesneau, Chef Familial

[Line Gros-Louis]
Line Gros-Louis, Chef Familial

[Michel L. Picard]
Michel L. Picard, Chef Familial

[Richard Jr. Picard]
Richard Jr. Picard, Chef Familial

[Marc Savard]
Marc Savard, Chef Familial

[Benoît O. Sioui]
Benoît O. Sioui, Chef Familial

[Claude Vincent]
Claude Vincent, Chef Familial

NATION HURONNE-WENDAT**RÈGLEMENT 2006-02 MODIFIANT LE RÈGLEMENT 2004-02
CONCERNANT LES COÛTS DE CERTAINS SERVICES PUBLICS**

[Entrer en vigueur le 17 avril 2007]

ATTENDU QUE le Conseil a adopté le *Règlement 2004-02 concernant les coûts de certains services publics* lors de l'assemblée du 22 juin 2004, lequel a été modifié par le *Règlement 2005-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics* adopté lors de l'assemblée publique du 19 septembre 2005 et le *Règlement 2006-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics* adopté lors de l'assemblée publique du 29 mai 2006 (ci-après appelé le *Règlement 2004-02 concernant les coûts de certains services publics*);

ATTENDU QUE par le *Règlement 2006-01*, le Conseil décidait de facturer les coûts pour les services de distribution d'eau potable, de collecte des matières recyclables et de collecte régulière et qu'il y a lieu d'inclure les coûts de disposition des déchets ramassés lors des collectes régulières;

ATTENDU QUE le Conseil de la Nation huronne-wendat est compétent à adopter le présent règlement en vertu des paragraphes 83(1) e.1) et f) de la *Loi sur les Indiens*, à savoir la réunion de fonds provenant des membres de la bande et destinés à supporter des entreprises de la bande et l'imposition, pour non-paiement de tout montant qui peut être perçu en application du présent article, d'intérêts et la fixation, par tarif ou autrement, de ces intérêts;

Le Conseil adopte le règlement 2006-02 tel que rédigé ci-après :

1. Le présent règlement modifie le *Règlement administratif 2004-02 les coûts de certains services publics*. Toute référence à un article ou au règlement dans le présent règlement est une référence à un article de ce règlement.

2. L'article 3 est remplacé par le suivant :

Pour pourvoir aux services de distribution de l'eau potable, de collecte régulière et de disposition des déchets de même que de collecte des matières recyclables, le Conseil prélèvera, à chaque année, à chaque détenteur, un montant de cent soixante quinze dollars (175 \$) par unité d'habitation, un montant de deux cent vingt cinq dollars (225 \$) par unité d'exploitation, sauf pour les unités d'exploitation occupés par des personnes non-membres des Première Nations auxquels cas le montant prélevé sera de deux cent soixante-quinze dollars (275 \$) par unité d'exploitation.

Tout montant prévu à l'alinéa 1 du présent article est payable et exigible par le Conseil trente (30) jours après la date de sa facturation par le Conseil.

3. Les montants prévus au présent règlement s'appliqueront subséquentement à l'adoption du règlement, à une date à être déterminée en temps opportun par le Conseil de la Nation.

4. Le présent règlement entre en vigueur à la date de son approbation par le ministre des Affaires indiennes et du Nord canadien conformément à l'article 83(1) de la *Loi sur les Indiens*, (1985) L.R.C. c.1-5.

ADOPTÉ CE [18^e] JOUR DU MOIS DE [Déc] DE L'AN [2006] PAR :

[Max O.O. Gros-Louis]

Max O.O. Gros-Louis, Grand Chef

[Abstention]

Denis Bastien, Chef Familial

[René Gros-Louis]

René Gros-Louis, Chef Familial

[Line Gros-Louis]

Line Gros-Louis, Chef Familial

[Ian Picard]

Ian Picard, Chef Familial

[Richard Jr. Picard]

Richard Jr. Picard, Chef Familial

[Marc Savard]

Marc Savard, Chef Familial

[Jean Vincent]

Jean Vincent, Chef Familial

Benoît O. Sioui, Chef Familial

**WHITE BEAR FIRST NATIONS
TAX RATES BY-LAW 2006**

[Effective March 19, 2007]

That pursuant to a Resolution passed at a duly convened meeting of the Council of the White Bear First Nations (“White Bear”) at the office of White Bear on the 15th day of January, 2007 the Council of White Bear have authorized the following:

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

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

WHEREAS the Council has caused an assessment to be made of all property shown on the assessment roll for 2006; and

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

1. This by-law may be cited for all purposes as the *White Bear First Nations 2006 Tax Rates By-law*.

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

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

Motioned by: [Councillor Debbie Maxie]

Seconded by: [Councillor Dwayne Bigstone]

Quorum 5 (five)

Chief Allan Maxie #749

Councillor Robert G. Big Eagle
#547

[Dwayne Bigstone #1032]
Councillor Dwayne Bigstone #1032

[Phyllis Gibson #1211]

Councillor Phyllis Gibson #1211

Councillor Diette Kinistino #1307

[Ken Lonechild #886]

Councillor Ken Lonechild #886

Councillor Debbie Maxie #749

Councillor Clarence Nokahoot
#917

[Josh Kakakeway #731]

Councillor Josh Kakakeway #731

Councillor Terry Littlechief #920

[Elaine Maxay #964]

Councillor Elaine Maxay #964

[Francis McArthur #512]

Councillor Francis McArthur #512

[Sandra StandingReady #1524]

Councillor Sandra StandingReady
#1524

SCHEDULE "A"

The Council of the White Bear First Nations hereby adopts the following taxation rates for the 2006 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Classes of land and improvements as prescribed under Schedule II and Section 11 of the <i>White Bear First Nations Property Assessment and Taxation By-law</i> .	Rate of Tax applied against the assessed value of the land and improvements as determined in accordance with Part VII of the <i>White Bear First Nations Property Assessment and Taxation By-law</i> .
class	
Agricultural	(a)(b)
Residential	(c) (d)
Seasonal Residential	(e)
Commercial and Industrial	(f)(g)(h)(i) 2.97%

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2003 Rates By-law	June 9/03	8:1.24	
2004 Rates By-law	May 25/04	8:2.347	
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2002 Rates By-law	May 29/02	6:2.344	
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2004 Rates By-law	May 5/04	8:2.351	
2005 Tax Rates By-law	July 29/05	10:1.31	
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Rates By-law 1997-T05	June 2/97	2:1.80	
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Financial Administration By-law	Mar 30/01	5:2.179	s.9.2 by Financial Administration By-law Amendment (7:2:486)
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Amendment	Feb 25/03	7:2.486	
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Property Tax Expenditure By-law	Dec 16/05	10:2.557	
Rates By-law 2005	Sept 28/05	10:1.37	
Rates By-law 2006	May 31/06	10:2.564	
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COLDWATER INDIAN BAND			
Property Assessment and Taxation By-law	Sept 30/97	2:2.391	ss.2(1), 19, 23, 24, 26(2), 27, 31, 33, 33(2), 38(1)(a), 42(1), 48, Schs II, X by Property Assessment and Taxation By-law Amendment No. 1998-01 (3:1.29)
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1999 Tax Rates By-law	May 31/99	3:2.304	
2000 Tax Rates By-law	June 25/00	4:2.215	
2001 Tax Rates By-law	May 30/01	5:2.188	
2002 Tax Rates By-law	Aug 5/02	7:1.79	
2003 Tax Rates By-law	Aug 26/03	8:1.35	
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2000 Rates By-law	June 4/00	4:2.217	
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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	
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2002 Rates By-law	Sept 1/02	7:1.81	
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2004 Rates By-law	June 4/04	8:2.355	
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Taxation Amending By-law No. 1996-01	Feb 3/97	2:1.85	
Taxation Expenditure By-law	Aug 29/03	8:1.39	
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Annual Property Tax Budget By-law 1997	June 20/97	2:1.86	

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By-law to Fix Tax Rate and Percentage Additions for the Year 2000	Sept 21/00	5:1.3	
By-law to Fix Tax Rate for the Year 2001	Oct 18/01	6:1.34	
By-law to Fix Tax Rate for the Year 2002	Oct 23/02	7:1.83	
By-law to Fix Tax Rate for the Year 2003	Sept 30/03	8:1.45	
By-law to Fix Tax Rate for the Year 2004	July 6/04	8:2.357	
By-law to Fix Tax Rate for the Year 2005	May 31/05	9:2.379	
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Property Assessment and Taxation			
Amendment By-law No. 3, 2000	July 27/00	5:2.194	
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DOIG RIVER INDIAN BAND			
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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	
HAIKLA NATION			
Property Assessment and Taxation By-law	Sept 19/06	11:1.17	
HUPACASATH FIRST NATION			
Business Licensing By-law	Feb 1/06	10:2.569	
KAMLOOPS INDIAN BAND			
A By-law to Amend the Business License			
By-law 1981-1 By-law Amendment			
No. 1, 1997-1	May 9/97	2:1.91	
Assessment By-law	Dec 16/05	10:2.586	
2001 Budget By-law	Oct 18/01	6:1.45	
2002 Budget By-law	Oct 6/02	7:1.96	
2003 Budget By-law	Sept 5/03	8:1.47	
2004 Budget By-law	Dec 2/04	9:1.83	
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Budget By-law 2006	May 18/06	11:1.66	
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Business Licensing By-law No. 2001-04	June 3/02	6:2.348	
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By-law No. 00-52	Dec 17/00	5:2.198	
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2002 Property Rates By-law	Oct 6/02	7:1.104	
2003 Property Rates By-law	Sept 5/03	8:1.56	
2004 Property Rates By-law	Dec 2/04	9:1.92	
2005 Property Rates By-law	June 8/05	9:2.390	
Property Rates By-law 2006	May 18/06	11:1.73	
Property Rates By-law 2007	July 12/07	11:2.301	
Property Tax Expenditure By-law	July 29/97	2:1.123	
Property Taxation and Assessment Amendment By-law No. 00-51	Dec 17/00	5:2.200	
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1999 Rates and Budget By-law	July 20/99	3:2.309	
2000 Rates and Budget By-law	Sept 30/00	5:1.5	
Sales Tax By-law, 1998	Sept 1/98	3:1.38	
Sun Rivers Budget By-law 2006	May 31/06	11:1.85	
Sun Rivers Budget By-law 2007	July 12/07	11:2.315	
Sun Rivers Property Rates By-law 2006	May 31/06	11:1.88	
Sun Rivers Property Rates By-law 2007	July 12/07	11:2.318	
Taxation Amendment By-law 1997-3	Sept 30/97	2:2.486	
Taxation and Implementation Amendment By-law 1997-02	July 4/97	2:1.129	
KANAKA BAR INDIAN BAND			
2004 Rates By-law	June 4/04	8:2.359	

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Property Assessment and Taxation By-law	Sept 28/05	10:1.39	
KWANTLEN FIRST NATION			
Property Assessment and Taxation Amendment By-law No. 01	Mar 30/06	10:2.661	
Property Assessment and Taxation Amendment By-law No. 01-2006	Oct 10/06	11:1.96	
Property Assessment and Taxation By-law	Nov 2/04	9:1.101	ss.46(1), 49, 60(1) by Property Assessment and Taxation Amendment By-law No. 01 (10:2.661)
2005 Rates By-law			
	Mar 30/06	10:2.657	
2006 Rates By-law			
	Oct 10/06	11:1.94	
2007 Rates By-law			
	June 25/07	11:2.322	
KWAW KWAW APLIT FIRST NATION			
Exemption By-law 1998	Aug 11/98	3:1.43	
Exemption By-law 1999	July 20/99	3:2.316	
Exemption By-law 2001	July 31/01	6:1.54	
Property Tax Expenditure By-law	Oct 19/00	5:1.16	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-02	Oct 19/00	5:1.23	

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BRITISH COLUMBIA (continued)			
KWAW KWAW APLT FIRST NATION (continued)			
1998 Rates By-law	Aug 11/98	3:1.44	
1999 Rates By-law	July 20/99	3:2.317	
2000 Rates By-law	Sept 21/00	5:1.14	
2001 Rates By-law	June 12/01	5:2.203	
Rates By-law No. 2003	Aug 29/03	8:1.65	
Rates By-law No. 2004	June 17/04	9:1.153	
Rates By-law No. 2005	May 31/05	9:2.399	
Rates By-law No. 2006	July 10/06	11:1.98	
Rates By-law No. 2007	July 10/07	11:2.324	
LAKAHAMEN FIRST NATION see also LEQ'Á:MEL FIRST NATION			
Exemption By-law 1998.....	Aug 11/98	3:1.47	
Exemption By-law 1999.....	Sept 7/99	4:1.9	
Exemption By-law 2000.....	Dec 5/00	5:1.26	
Exemption By-law 2001.....	June 15/01	5:2.207	
Property Tax Expenditure By-law	Sept 21/00	5:1.27	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02.....	Sept 21/00	5:1.34	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-03.....	Feb 24/01	5:2.208	
1998 Rates By-law	Aug 11/98	3:1.48	
1999 Rates By-law	Sept 7/99	4:1.10	
2000 Rates By-law	Sept 21/00	5:1.24	
2001 Rates By-law	June 15/01	5:2.205	

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BRITISH COLUMBIA (continued)			
LAKAHAMEN FIRST NATION see also LEQ'Á:MEL FIRST NATION (continued)			
2002 Rates By-law	Oct 6/02	7:2.489	
LAKE BABINE NATION			
Financial Administration By-law	July 15/03	8:1.67	
LEQ'Á:MEL FIRST NATION see also LAKAHAMEN FIRST NATION			
Railway Right-of-Way Rates By-law			
No. 2004-2	Nov 15/04	9:1.155	
Railway Right-of-Way Rates By-law			
No. 2005-2	July 4/05	10:1.92	
Railway Right-of-Way Rates By-law			
No. 2006-2	Aug 4/06	11:1.100	
Railway Right-of-Way Rates By-law			
No. 2007-2	Aug 7/07	11:2.326	
2003 Rates By-law			
Aug 29/03	8:1.100		
Rates By-law No. 2004			
June 17/04	9:1.158		
Rates By-law No. 2005			
July 4/05	10:1.95		
Rates By-law No. 2006			
Aug 4/06	11:1.103		
Rates By-law No. 2007			
Aug 7/07	11:2.329		
LHEIDLIT'ENNEH BAND			
Land Code			
Dec 1/00	5:2.209		
1999 Rates By-law			
Sept 3/99	4:1.12		
2000 Rates By-law			
Dec 5/00	5:1.35		
2001 Rates By-law			
Aug 25/01	6:1.55		
2002 Rates By-law			
Sept 1/02	7:1.112		

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BRITISH COLUMBIA (continued)			
L'HELDI T'ENNEH BAND (continued)			
2003 Rates By-law	Nov 18/03	8:2.361	
2004 Rates By-law	Dec 2/04	9:1.160	
Taxation and Assessment Amending			
By-law No. 1997-1	Oct 24/97	2:2.492	
Taxation Rates By-law, 1998-TX01	June 10/98	2:2.507	
L'HET-LIT'EN NATION INDIAN BAND			
Taxation Rates By-law, 1996	Jan 13/97	2:1.134	
Taxation Rates By-law, 1997	June 20/97	2:1.135	
LILLOOET INDIAN BAND			
Property Tax Expenditure By-law	Mar 20/97	2:1.136	
Rates By-law 1996-T02	Apr 28/97	2:1.144	
Rates By-law 1997-T01	June 20/97	2:1.145	
Rates By-law 1998-T01	June 18/98	2:2.508	
Rates By-law 1999-T01	Sept 3/99	4:1.14	
Taxation Amending By-law No. 1996-T02	Mar 20/97	2:1.146	
LITTLE SHUSWAP INDIAN BAND			
2005 Railway Right-of-Way Tax Rates			
By-law	July 11/05	10:1.97	
2007 Railway Right-of-Way Tax Rates			
By-law	July 10/07	11:2.331	
Rates By-law 1997-T02	May 30/97	2:1.148	
Rates By-law 1998-T02	June 10/98	2:2.509	
Rates By-law 1999-T02	May 31/99	3:2.320	

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BRITISH COLUMBIA (continued)			
LITTLE SHUSWAP INDIAN BAND (continued)			
Rates By-law 2000-T02	Sept 21/00	5:1.37	
Rates By-law 2001-T02	June 2/01	5:2.241	
Rates By-law 2002-T02	May 29/02	6:2.382	
Rates By-law 2003-T02	June 1/03	7:2.491	
Rates By-law 2004-T02	July 6/04	9:1.162	
Rates By-law 2005-T02	July 11/05	10:1.99	
Rates By-law 2006-T02	June 16/06	10:2.663	
Rates By-law 2007-T02	June 4/07	11:2.333	
Resolution Amendment to Property Taxation By-law PR-95-02	April 13/07	11:2.334	
LOWER KOOTENAY INDIAN BAND			
Assessment Amending By-law No. 1997-01 (Being a By-law to Amend Assessment By-law 1992 S. (40))	Nov 6/97	2:2.510	
Property Tax Expenditure By-law	Nov 6/97	2:2.516	
1997 Rates By-law	May 29/97	2:1.149	
1998 Rates By-law	June 1/98	2:2.513	
1999 Rates By-law	May 31/99	3:2.321	
2000 Rates By-law	Dec 5/00	5:1.38	
2001 Rates By-law	Dec 19/01	6:2.383	
2002 Rates By-law	Oct 10/02	7:2.492	
2003 Rates By-law	April 30/03	7:2.494	
2004 Rates By-law	Aug 18/04	9:1.163	

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BRITISH COLUMBIA (continued)			
LOWER KOOTENAY INDIAN BAND (continued)			
2005 Rates By-law	July 29/05	10:1.100	
Rates By-law 2006	June 16/06	10:2.664	
Rates By-law 2007	June 25/07	11:2.335	
LOWER NICOLA INDIAN BAND			
1997 Annual Tax Rates By-law Number 12.....	July 14/97	2:1.151	
1998 Annual Tax Rates By-law Number 14.....	Aug 4/98	3:1.50	
1999 Annual Tax Rates By-law	May 31/99	3:2.324	
Annual Tax Rates By-law for 2000.....	June 4/00	4:2.219	
Annual Tax Rates By-law for 2001.....	Aug 2/01	6:1.57	
Annual Tax Rates By-law for 2002.....	Sept 1/02	7:1.114	
Annual Tax Rates By-law for 2003.....	May 29/03	8:1.102	
Annual Tax Rates By-law for 2004.....	May 25/04	8:2.363	
Annual Tax Rates By-law for 2005.....	July 6/05	10:1.102	
Annual Tax Rates By-law for 2006.....	Aug 1/06	11:1.105	
Annual Tax Rates By-law for 2007.....	Aug 7/07	11:2.337	
Property Assessment Amending By-law Number 11	July 23/97	2:1.154	
Property Assessment By-law Amendment By-law Number 12.....	Jan 21/01	5:2.242	
LOWER SIMILKAMEEN INDIAN BAND			
2002 Assessment By-law	Nov 30/02	7:1.117	
By-law 1997.02 (A By-law to Amend By-law 1997.01 Respecting Property Taxation).....	Jan 22/98	2:2.523	

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BRITISH COLUMBIA (continued)			
LOWER SIMILKAMEEN INDIAN BAND (continued)			
Expenditure By-law.....	Nov 30/02	7:1.165	
Property Assessment and Taxation By-law.....	Oct 20/97	2:2.526	
Property Tax Expenditure By-law No. 1998.03.....	May 25/98	3:1.54	
Property Taxation By-law	Nov 30/02	7:1.170	ss. 14(1), 14(2), 14(3) by Property Taxation By-law, Amendment By-law No. 1-2004 (9:1.167)
Property Taxation By-law, Amendment By-law No. 1-2004.....			
1998 Rates By-law	Dec 8/04	9:1.167	
1999 Rates By-law	Dec 23/98	3:2.329	
2000 Rates By-law	Feb 8/00	4:2.222	
Tax Rates By-law No. 1, 2004	Feb 7/01	5:2.244	
Tax Rates By-law No. 1, 2005	Dec 8/04	9:1.165	
Tax Rates By-law No. 01, 2007	July 29/05	10:1.104	
Tax Rates By-law No. 01, 2007	June 25/07	11:2.339	
MATSQUI FIRST NATION			
Exemption By-law 1998.....	Aug 10/98	3:1.59	
Exemption By-law 1999.....	July 30/99	4:1.15	
Property Tax Expenditure By-law	Jan 15/03	7:2.498	
Property Tax Expenditure By-law	Nov 23/03	8:2.368	
Property Tax Expenditure By-law	Oct 3/05	10:1.106	
Property Tax Expenditure By-law	Jan 26/07	11:2.341	

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BRITISH COLUMBIA (continued)			
MATSQUI FIRST NATION (continued)			
2002 Railway Right-of-Way Taxation Rates			
By-law No. 2002-04	Sept 1/02	7:1.224	
1998 Rates By-law	Aug 10/98	3:1.60	
1999 Rates By-law	July 30/99	4:1.16	
2000 Rates By-law No. 2000-02	Dec 20/00	5:2.246	
2002 Rates By-law No. 2002-02	Dec 18/02	7:2.496	
2003 Rates By-law No. 2003-02	Nov 23/03	8:2.366	
Rates By-law No. 2005-02	Oct 3/05	10:1.112	
Rates By-law No. 2006-02	Jan 26/07	11:2.347	
MCLEOD LAKE INDIAN BAND			
Property Tax By-law	Feb 3/97	2:1.159	
METLAKATLA FIRST NATION			
Property Assessment and Taxation By-law	Sept 28/05	10:1.114	
2006 Rates By-law	Aug 4/06	11:1.107	Sch A by 2006 Rates By-law Amendment (11:2.349)
2006 Rates By-law Amendment.....	Feb 16/07	11:2.349	
MORICETOWN FIRST NATION			
Financial Administration By-law	Jan 14/03	7:2.505	
Property Assessment and Taxation By-law	Nov 27/02	7:1.225	
2003 Rates By-law	July 14/03	8:1.105	
2004 Rates By-law	Aug 18/04	9:1.169	
2005 Rates By-law	July 6/05	10:1.166	
Rates By-law 2006	Aug 4/06	11:1.109	

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BRITISH COLUMBIA (continued)			
MUSQUEAM INDIAN BAND			
1997 Annual Tax Rates By-law	May 30/97	2:1.216	
Assessment Amendment By-law	Jan 29/07	11:2.351	
Property Tax Expenditure By-law	June 10/98	3:1.65	
Property Tax Expenditure By-law	July 15/02	6:2.387	
Property Tax Expenditure By-law	June 17/03	8:1.110	
Property Tax Expenditure By-law	July 6/04	9:1.173	
Property Tax Expenditure By-law	July 16/05	10:1.170	
Property Tax Expenditure By-law	Aug 29/06	11:1.113	
1998 Rates By-law No. 1998-02	June 10/98	3:1.63	
1999 Rates By-law No. 1999-01	May 31/99	3:2.331	
2000 Rates By-law No. 2000-01	June 4/00	4:2.224	
2001 Rates By-law No. 2001-01	Sept 20/01	6:1.60	
2002 Rates By-law No. 2002-01	July 15/02	6:2.385	
2003 Rates By-law No. 2003-01	June 17/03	8:1.108	
2004 Rates By-law No. 2004-01	July 6/04	9:1.171	
2005 Rates By-law No. 2005-01	July 16/05	10:1.168	
2006 Rates By-law No. 2006-02	Aug 29/06	11:1.111	
Taxation Amendment By-law	Jan 29/07	11:2.356	
NADLEH WHUT'EN INDIAN BAND			
Financial Administration By-law	June 28/99	3:2.337	
Property Assessment and Taxation Amending By-law	Sept 3/99	4:1.19	

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BRITISH COLUMBIA (continued)			
NADLEH WHUT'EN INDIAN BAND (continued)			
Property Assessment and Taxation By-law	Apr 7/99	3:2.348	ss.12, 19, 24(1), 46(1), 49 by Property Assessment and Taxation Amending By-law (4:1.19)
1999 Rates By-law	Mar 23/99	3:2.335	Sch A by 1999 Rates By-law Amending By-law (3:2.333)
Rates By-law 2006	June 16/06	10:2.666	
1999 Rates By-law Amending By-law	July 20/99	3:2.333	
2000 Rates By-law Amending By-law	June 25/00	4:2.226	
2001 Rates By-law Amending By-law	Aug 2/01	6:1.62	
2002 Rates By-law Amending By-law	Aug 5/02	7:1.276	
2003 Rates By-law Amending By-law	May 29/03	8:1.118	
2004 Rates By-law Amending By-law	June 17/04	8:2.374	
2005 Rates By-law Amending By-law	July 22/05	10:1.178	
NAK'AZDLI INDIAN BAND			
Property Assessment and Taxation By-law	Sept 30/00	5:1.40	
NANAIMO INDIAN BAND see also SNUNEYMUXW FIRST NATION			
Annual Tax Rates By-law No. 1, 1996	Jan 9/97	2:1.218	
Property Tax Expenditure By-law	Apr 7/97	2:1.220	
NESKONLITH INDIAN BAND			
1997 Rates By-law	July 23/97	2:1.226	
1998 Rates By-law	Sept 21/98	3:1.73	
1999 Rates By-law	Dec 22/99	4:2.229	
2001 Rates By-law	Oct 31/01	6:1.65	

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BRITISH COLUMBIA (continued)			
NESKONLITH INDIAN BAND (continued)			
2003 Rates By-law	Sept 30/03	8:1.120	
2004 Rates By-law	Nov 2/04	9:1.179	
2005 Rates By-law	Dec 22/05	10:2.668	
2006 Rates By-law	Jan 24/07	11:2.361	
NICOMEN INDIAN BAND			
Property Tax Expenditure By-law	July 22/06	10:1.182	
2004 Rates By-law	July 6/04	8:2.376	
2005 Rates By-law	July 22/06	10:1.180	
Rates By-law 2006	Dec 7/06	11:1.120	
Rates By-law 2007	Aug 7/07	11:2.363	
OHAMIL INDIAN BAND see SHXW'OWHAMEL FIRST NATION			
OLD MASSETT VILLAGE COUNCIL			
Financial Management By-law	June 16/06	10:2.670	
OSOYOOS INDIAN BAND			
Assessment Amendment By-law 2005-1	Sept 28/05	10:1.189	
Tax Rates By-law No. 001, 1997	July 29/97	2:1.227	
Tax Rates By-law No. 001, 1998	July 2/98	3:1.74	
Tax Rates By-law No. 001, 1999	July 30/99	4:1.21	
Tax Rates By-law No. 001, 2000	July 27/00	5:2.249	
Tax Rates By-law No. 001, 2001	June 12/01	5:2.251	
Tax Rates By-law No. 001, 2002	July 15/02	6:2.393	
Tax Rates By-law No. 001, 2003	July 14/03	8:1.122	
Tax Rates By-law No. 001, 2004	June 11/04	8:2.378	

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BRITISH COLUMBIA (continued)			
Osoyoos Indian Band (continued)			
Tax Rates By-law No. 001, 2005	Aug 16/05	10:1.197	
Tax Rates By-law No. 001, 2006	July 10/06	10:2.692	
Tax Rates By-law No. 001, 2007	June 25/07	11:2.365	
Taxation Amendment By-law 2005-1	Sept 28/05	10:1.199	
Taxation Expenditure By-law	Aug 16/05	10:1.202	
PAVILION INDIAN BAND			
Rates By-law 1997-T05	July 14/97	2:1.229	
Rates By-law 1998-T05	June 9/98	2:2.583	
Rates By-law 1999-T05	May 31/99	3:2.399	
Rates By-law 2000-T05	July 8/00	4:2.230	
Rates By-law 2001-T05	Aug 6/01	6:1.67	
Rates By-law 2002-T05	Sept 15/02	7:1.278	
Rates By-law 2003-T05	June 9/03	8:1.124	
Rates By-law 2004-T05	May 5/04	8:2.380	
Taxation and Assessment Amending			
By-law No. 1997-1	July 14/97	2:1.230	
POPKUM FIRST NATION			
Property Assessment By-law	Nov 16/05	10:1.209	
Property Taxation By-law	Nov 16/05	10:1.247	
Tax Rates By-law 2006	Aug 10/06	11:1.122	
SCOWLITZ FIRST NATION			
Property Taxation Amendment By-law			
No. 1-2005	Feb 1/06	10:2.695	

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BRITISH COLUMBIA (continued)			
SCOWLITZ FIRST NATION (continued)			
Tax Rates By-law 2005	Feb 1/06	10:2.696	
Tax Rates By-law 2006	Sept 27/06	11:1.124	
Tax Rates By-law 2007	Aug 7/07	11:2.369	
SEABIRD ISLAND INDIAN BAND			
Assessment By-law	Sept 20/01	6:1.69	
Rates By-law 1997-1	May 30/97	2:1.232	
Rates By-law 1998-1	June 9/98	2:2.584	
Rates By-law 1999-1	May 31/99	3:2.400	
Rates By-law 2000-1	June 4/00	4:2.232	
Rates By-law 2001-1	June 15/01	5:2.253	
Rates By-law 2002-1	Sept 1/02	7:1.280	
Rates By-law 2003-1	Aug 29/03	8:1.126	
Rates By-law 2004-1	July 13/04	8:2.382	
Rates By-law 2005-1	July 29/05	10:1.278	
Rates By-law 2006-1	July 10/06	10:2.698	
Taxation By-law	Sept 20/01	6:1.109	
SHUSWAP INDIAN BAND			
Expenditure By-law No. 2005-01	May 31/05	9:2.403	
Expenditure By-law Annual Budget 2006	May 31/06	10:2.702	
Expenditure By-law Annual Budget 2007	July 9/07	11:2.373	
1997 Rates By-law	May 30/97	2:1.233	
1998 Rates By-law	June 9/98	2:2.585	
1999 Rates By-law	May 31/99	3:2.402	

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BRITISH COLUMBIA (continued)			
SHUSWAP INDIAN BAND (continued)			
2000 Rates By-law	June 25/00	4:2.233	
2001 Rates By-law	June 14/01	5:2.255	
2002 Rates By-law	May 29/02	6:2.395	
2003 Rates By-law	April 9/03	7:2.516	
2004 Rates By-law	Mar 31/04	8:2.384	
2005 Rates By-law	May 31/05	9:2.401	
2006 Tax Rates Schedule Amending By-law ...	May 31/06	10:2.700	
2007 Tax Rates Schedule Amending By-law ...	July 9/07	11:2.371	
SHXWHÁ:Y VILLAGE (formerly SKWAY INDIAN BAND)			
Property Assessment and Taxation By-law	Nov 15/04	9:1.182	s.6, Sch II by Property Assessment and Taxation By-law, Amendment By-law No. 2004-02 (9:1.234)
Property Assessment and Taxation By-law, Amendment By-law No. 2006-03 (11:1.126)			
Property Assessment and Taxation By-law, Amendment By-law No. 2004-02			
Nov 15/04	9:1.234		
Property Assessment and Taxation By-law, Amendment By-law No. 2006-03			
Dec 7/06	11:1.126		
Property Tax Expenditure By-law			
Sept 28/05	10:1.280		
2005 Rates By-law			
June 8/05	9:2.409		
2006 Rates By-law			
June 16/06	10:2.704		
2007 Rates By-law			
July 10/07	11:2.375		

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BRITISH COLUMBIA (continued)			
SHXW'OWHÁMEL FIRST NATION (OHAMIL INDIAN BAND)			
Assessment By-law	Dec 11/03	8:2.386	
Rates By-law 2004-1	Dec 2/04	9:1.181	
Rates By-law 2007-01	Aug 7/07	11:2.377	
Taxation By-law	Dec 11/03	8:2.424	
SISKA INDIAN BAND			
2005 Rates By-law	July 22/05	10:1.286	
Rates By-law 2006	Aug 29/06	11:1.128	
Taxation Amending By-law 2005-01	Mar 22/05	9:2.411	
SKAWAHL00K FIRST NATION			
Tax Rates By-law 2005	Sept 28/05	10:1.288	
Tax Rates By-law 2006	June 16/06	10:2.706	
Tax Rates By-law 2007	Aug 7/07	11:2.378	
SKEETCHESTIN INDIAN BAND			
Annual Tax Rates By-law No. 5, 1997	May 30/97	2:1.234	
Annual Tax Rates By-law No. 6, 1998	June 9/98	2:2.588	
Annual Tax Rates By-law No. 6, 1999	Oct. 31/99	4:1.23	
Annual Tax Rates By-law No. 6, 2001	Sept 20/01	6:1.141	
Annual Tax Rates By-law No. 7, 2002	Sept 1/02	7:1.282	
Annual Tax Rates By-law No. 8, 2003	Aug 29/03	8:1.128	
2004 Tax Rates By-law No. 9	June 21/04	8:2.456	
2005 Tax Rates By-law No. 10	July 6/05	10:1.290	
Tax Rates By-law 2006, No. 11	July 10/06	11:1.136	

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BRITISH COLUMBIA (continued)			
SKETCHESTN INDIAN BAND (continued)			
Financial Management By-law			
No. 1985-2 (Revised 1996).....	Aug 5/97		2:2.606
Property Tax Expenditure By-law	July 6/05		10:1.292
Property Tax Expenditure By-law	July 10/06		11:1.130
SKIDEGATE INDIAN BAND			
Property Assessment and Taxation By-law	Feb 1/02		6:2.397
SKOWKALE FIRST NATION			
Exemption By-law 1998.....	Aug 11/98		3:1.76
Exemption By-law 1999.....	July 20/99		3:2.404
Exemption By-law 2000.....	Sept 21/00		5:1.94
Exemption By-law 2001.....	Aug 25/01		6:1.161
Exemption By-law 2002.....	Oct 10/02		7:2.520
Exemption By-law 1-2003	Sept 15/03		8:1.152
Exemption By-law 1-2004	Aug 26/04		9:1.238
Exemption By-law 1-2005	July 29/05		10:1.301
Exemption By-law 1-2006	Sept 27/06		11:1.140
Property Tax Expenditure By-law	Sept 21/00		5:1.95
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02.....	Sept 6/00		5:1.102
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-03.....	Feb 24/01		5:2.257
1998 Rates By-law	Aug 11/98		3:1.77
1999 Rates By-law	July 20/99		3:2.405

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BRITISH COLUMBIA (continued)			
SKOWKALE FIRST NATION (continued)			
2000 Rates By-law	Sept 21/00	5:1.92	
2001 Rates By-law	Aug 25/01	6:1.159	
2002 Rates By-law	Oct 10/02	7:2.518	
2003 Rates By-law	Sept 15/03	8:1.150	
2004 Rates By-law	Aug 26/04	9:1.236	
2005 Rates By-law	July 29/05	10:1.299	
2006 Rates By-law	Sept 27/06	11:1.138	
SKUPPAH INDIAN BAND			
2002 Rates By-law	Oct 10/02	7:2.521	
2003 Rates By-law	Aug 29/03	8:1.153	
2004 Rates By-law	Aug 18/04	9:1.239	
2005 Rates By-law	Aug 15/05	10:1.302	
2006 Rates By-law	Dec 11/06	11:1.141	
SKWAY INDIAN BAND see SHXWHÁ:Y VILLAGE			
SLIAMMON FIRST NATION			
1997 Annual Tax Rates By-law	May 29/97	2:1.252	
1998 Annual Tax Rates By-law	June 18/98	2:2.624	
1999 Annual Tax Rate By-law	May 31/99	3:2.408	
2000 Annual Tax Rates By-law	June 25/00	4:2.235	
2001 Annual Tax Rates By-law	Aug 6/01	6:1.162	
2002 Annual Tax Rates By-law	July 15/02	6:2.449	
2003 Annual Tax Rates By-law	June 11/03	8:1.155	
2004 Annual Tax Rates By-law	June 18/04	8:2.458	

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BRITISH COLUMBIA (continued)			
SLIAMMON FIRST NATION (continued)			
2006 Annual Tax Rates By-law	July 4/05	10:1.304	
2006 Annual Tax Rates By-law	Sept 19/06	11:2.380	
2007 Annual Tax Rates By-law	June 25/07	11:2.382	
Property Tax Expenditure By-law	June 20/97	2:1.254	
Property Tax Expenditure By-law	Aug 6/01	6:1.164	
Property Tax Expenditure By-law	July 15/02	6:2.451	
Property Tax Expenditure By-law	June 11/03	8:1.157	
Property Tax Expenditure By-law	June 21/04	8:2.460	
Property Tax Expenditure By-law	July 4/05	10:1.306	
Property Tax Expenditure By-law	Sept 19/06	11:2.384	
Property Tax Expenditure By-law	June 25/07	11:2.391	
SNUNEYMUXW FIRST NATION see also NANAIMO INDIAN BAND			
2002 Taxation Rates By-law	Sept 1/02	7:1.300	
2003 Taxation Rates By-law	Aug 26/03	8:1.164	
2004 Taxation Rates By-law	June 4/04	8:2.466	
2005 Taxation Rates By-law	July 6/05	10:1.312	
Taxation Rates By-law 2006	June 16/06	10:2.708	
Taxation Rates By-law 2007	Aug 7/07	11:2.398	
SODA CREEK INDIAN BAND			
Property Assessment and Taxation			
By-law No. 1998-TX01	Dec 23/97	2:2.626	
Property Tax Expenditure By-law	Sept 3/99	4:1.43	
1998 Rates By-law	June 10/98	2:2.682	

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BRITISH COLUMBIA (continued)			
SODA CREEK INDIAN BAND (continued)			
1999 Rates By-law	July 30/99	4:1.41	
2001 Rates By-law	June 14/01	5:2.258	
2002 Rates By-law	Nov 27/02	7:1.303	
2003 Rates By-law	June 1/03	8:1.166	
2004 Rates By-law	May 25/04	8:2.469	
2005 Rates by-law	May 31/05	9:2.412	
Rates By-law 2006	May 31/06	10:2.710	
Rates By-law 2007	June 4/07	11:2.401	
SONGHEES FIRST NATION			
I.R. No. 1A Drainage Improvement Project			
Capital Expenditure By-law No. 2006-03 ...	Feb 16/07	11:2.403	
Property Tax Expenditure By-law	Sept 21/00	5:1.103	
Property Tax Expenditure By-law	June 15/01	5:2.262	
Property Tax Expenditure By-law	June 3/02	7:1.307	
Property Tax Expenditure By-law	June 9/03	8:1.170	
Property Tax Expenditure By-law	May 10/04	8:2.473	
Property Tax Expenditure By-law	April 18/05	9:2.416	
Property Tax Expenditure By-law			
No. 2006-01	April 11/06	10:2.714	
Property Tax Expenditure By-law			
No. 2007-01	April 12/07	11:2.407	
2006 Property Taxation Rates By-law			
No. 2006-02	April 11/06	10:2.712	

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BRITISH COLUMBIA (continued)			
SONGHEES FIRST NATION (continued)			
2007 Property Taxation Rates By-law			
No. 2007-02	April 12/07	11:2.410	
1998 Rates By-Law No. 1998-02	June 9/98	2:2.683	
1999 Rates By-law No. 1999-02	May 31/99	3:2.411	
2000 Rates By-law No. 2000-02	June 25/00	4:2.237	
2001 Rates By-law No. 2001-02	June 15/01	5:2.260	
2002 Rates By-law No. 2002-02	June 3/02	7:1.305	
2003 Rates By-law No. 2003-02	June 9/03	8:1.168	
2004 Rates By-law No. 2004-02	May 10/04	8:2.471	
2005 Rates By-law No. 2005-02	April 18/05	9:2.414	
SONGHEES INDIAN BAND			
1997 Annual Tax Rates By-law	June 2/97	2:1.261	
SQUAMISH INDIAN BAND			
1996 Property Rates By-law	Jan 9/97	2:1.263	
SQUAMISH INDIAN BAND			
Annual Tax Rates By-law No. 1, 1997	May 30/97	2:1.265	
Annual Tax Rates By-law No. 1, 1998	June 11/98	2:2.685	
Annual Tax Rates By-law No. 1, 1999	May 31/99	3:2.413	
Annual Tax Rates By-law No. 1, 2000	June 4/00	4:2.239	
Annual Tax Rates By-law No. 1, 2001	June 15/01	5:2.270	
Annual Tax Rates By-law No. 1, 2002	July 15/02	6:2.458	
Annual Tax Rates By-law No. 1, 2003	June 9/03	8:1.178	
Annual Tax Rates By-law No. 1, 2004	June 4/04	8:2.481	

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BRITISH COLUMBIA (continued)			
SQUAMISH INDIAN BAND (continued)			
Annual Tax Rates By-law No. 1, 2005.....	June 8/05	9:2.424	
Annual Tax Rates By-law No. 1, 2006.....	June 16/06	10:2.717	
Annual Tax Rates By-law No. 1, 2007.....	July 10/07	11:2.412	
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	
SQUALA FIRST NATION			
Property Assessment By-law.....	Nov 16/05	10:1.314	
Property Taxation By-law	Nov 16/05	10:1.351	
Tax Rates By-law 2006	Oct 10/06	11:1.143	
Tax Rates By-law 2007	July 10/07	11:2.417	
ST. MARY'S INDIAN BAND			
Expenditure By-law.....	Aug 16/05	10:1.382	
Rates By-law 1997-T05	June 2/97	2:1.270	

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BRITISH COLUMBIA (continued)			
ST. MARY'S INDIAN BAND (continued)			
Rates By-law 1998-T05	June 18/98	2:2.690	
Rates By-law 1999-T07	July 30/99	4:1.49	
Rates By-law 2000-YR08	June 25/00	4:2.247	
Rates By-law 2001-YR09	Aug 6/01	6:1.172	
Rates By-law 2002-YR10	Sept 1/02	7:1.315	
Rates By-law 2003-YR11	Aug 29/03	8:1.183	
Rates By-law 2004-YR12	Sept 28/04	9:1.241	
Rates By-law 2005-YR13	July 6/05	10:1.387	
Rates By-law 2006-YR14	Nov 16/06	11:1.145	
STELLAT'EN FIRST NATION			
By-law No. 1998-1 - Respecting the Appropriation and Expenditure of Moneys for Primary and Secondary Education.....	Nov 5/99	4:1.50	
SUMAS FIRST NATION			
Tax Rates By-law 2005	Sept 28/05	10:1.388	
Tax Rates By-law 2006	Sept 19/06	11:1.146	
TIT'Q'ET FIRST NATION			
2003 Rates By-law	Sept 30/03	8:1.184	
2004 Rates By-law	Aug 18/04	9:1.242	
2005 Rates By-law	July 29/05	10:1.390	
Rates By-law 2006	Aug 29/06	11:1.148	
Rates By-law 2007	June 25/07	11:2.419	
TL'AZT'EN NATION			
2000 Expenditure By-law.....	Dec 20/00	5:2.278	

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BRITISH COLUMBIA (continued)			
TL'AZI'EN NATION (continued)			
2002 Expenditure By-law.....	July 15/02	7:1.316	
2003 Expenditure By-law.....	June 9/03	8:1.186	
2004 Expenditure By-law.....	Aug 26/04	9:1.243	
2005 Expenditure By-law.....	July 22/05	10:1.391	
2006 Expenditure By-law.....	Aug 1/06	11:1.149	
1998 Rates By-law	July 23/98	3:1.87	
1999 Rates By-law	Nov 1/99	4:1.53	
2000 Rates By-law	Oct 20/00	5:1.111	
2002 Rates By-law	July 15/02	7:1.317	
2003 Rates By-law	June 9/03	8:1.187	
2004 Rates By-law	Aug 26/04	9:1.244	
2005 Rates By-law	July 22/05	10:1.392	
Rates By-law 2006	Aug 1/06	11:1.150	
TOBACCO PLAINS INDIAN BAND			
2002 Rates By-law	June 3/02	6:2.471	
2003 Rates By-law	June 11/03	8:1.189	
2004 Rates By-law	July 6/04	8:2.486	
2005 Rates By-law	Sept 28/05	10:1.394	
Rates By-law 2006	June 16/06	10:2.722	
Rates By-law 2007	June 25/07	11:2.420	
TSAWOUT INDIAN BAND			
Rates By-law 1997-T01	May 28/97	2:1.271	
Rates By-law 1998-TX01.....	June 9/98	2:2.691	

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BRITISH COLUMBIA (continued)			
TSAWOUT INDIAN BAND (continued)			
Rates By-law 1999-TX01.....	May 31/99	3:2.418	
Rates By-law 2000 TX-01.....	June 4/00	4:2.248	
Rates By-law 2001 TX-02.....	June 13/01	5:2.279	
Rates By-law 2002 TX-01.....	May 29/02	6:2.473	
Rates By-law 2003 TX-01.....	June 1/03	7:2.526	
Rates By-law 2004 TX-01.....	May 25/04	8:2.488	
Rates By-law 2005 TX-01.....	May 31/05	9:2.429	
Rates By-law 2006 TX-01.....	May 15/06	10:2.724	
Rates By-law 2007 TX-01.....	June 4/07	11:2.422	
TSAWWASSEN FIRST NATION			
Assessment By-law Amendment			
By-law 1999.....	Mar 9/00	4:2.250	
By-law Authorizing Reduction of Taxes by an Amount Equal to Provincial			
Home Ownership Grants	June 2/97	2:1.274	
By-law Authorizing Reduction of Taxes by an Amount Equal to Provincial			
Home Ownership Grants	June 1/98	2:2.693	
1997 Rates By-law	June 2/97	2:1.275	
1998 Rates By-law	June 18/98	2:2.694	
1999 Rates By-law	May 31/99	3:2.422	
2000 Rates By-law	June 4/00	4:2.295	
2001 Rates By-law	June 15/01	5:2.281	

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BRITISH COLUMBIA (continued)			
TSAWWASSEN FIRST NATION (continued)			
2002 Rates By-law	June 3/02	6:2.474	
2003 Rates By-law	May 29/03	8:1.191	
2004 Rates By-law	May 30/04	8:2.490	
2005 Rates By-law	June 8/05	9:2.431	
2006 Rates By-law	June 16/06	10:2.725	
Taxation By-law Amendment By-law 1997	Oct 20/97	2:2.696	
Taxation By-law Amendment By-law 1999	Mar 9/00	4:2.297	
TS'KW'AYLAXW FIRST NATION			
Rates By-law 2005-T01	July 22/05	10:1.396	
Rates By-law 2006-T01	July 10/06	10:2.727	
TSLIL-WAUTUTH NATION (BURRARD INDIAN BAND)			
Consolidated Property Assessment and			
Taxation By-law 1997	Sept 30/97	2:2.698	ss.16, 21(1), 30(2) by Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-1 (4:2.302)
Consolidated Property Assessment and			
Taxation By-law 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)
Consolidated Property Assessment and			
Taxation By-law 1997 Amendment By-law 1999-2000	Dec 7/99	4:2.304	

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BRITISH COLUMBIA (continued)			
TSEIL-WAUTUTH NATION (BURRARD INDIAN BAND) (continued)			
Expenditure By-law No. EXP-2000-01	Dec 18/00	5:2.285	
Expenditure By-law No. EXP 2006-01	June 16/06	10:2.729	
Expenditure By-law No. EXP 2007-01	June 25/07	11:2.423	
1999 Rates By-law	June 28/99	3:2.424	
2000 Rates By-law	June 25/00	4:2.300	
2001 Rates By-law	June 15/01	5:2.283	
2002 Rates By-law	Sept 1/02	7:1.319	
2003 Rates By-law	June 11/03	8:1.193	
2004 Rates By-law	June 11/04	8:2.492	
2005 Rates By-law	July 6/05	10:1.398	
Rates By-law 2006	June 16/06	10:2.734	
Rates By-law 2007	June 25/07	11:2.428	
TZEACHTEN FIRST NATION			
Exemption By-law 1998.....	Aug 11/98	3:1.89	
Exemption By-law 1999.....	July 20/99	3:2.426	
Exemption By-law 2001.....	June 15/01	5:2.292	
Exemption By-law 2002.....	Sept 1/02	7:1.323	
Property Tax Expenditure By-law	Sept 21/00	5:1.115	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-02.....	Sept 6/00	5:1.122	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-03.....	Dec 20/00	5:2.293	
1998 Rates By-law	Aug 11/98	3:1.90	

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BRITISH COLUMBIA (continued)			
TZEACHTEN FIRST NATION (continued)			
1999 Rates By-law	July 20/99	3:2.427	
2000 Rates By-law	Sept 21/00	5:1.113	
2001 Rates By-law	June 15/01	5:2.290	
2002 Rates By-law	Sept 1/02	7:1.321	
Rates By-law No. 2003	Aug 29/03	8:1.195	
Rates By-law No. 2004	June 4/04	8:2.494	
Rates By-law No. 2005	May 31/05	9:2.433	
Rates By-law No. 2006	July 10/06	11:1.152	
Rates By-law No. 2007	July 10/07	11:2.430	
UNION BAR FIRST NATION			
Property Assessment By-law	Jan 19/07	11:2.432	
Property Taxation By-law	Jan 19/07	11:2.468	
Tax Rates By-law 2007	Aug 7/07	11:2.499	
UPPER SIMILKAMEEN INDIAN BAND			
2002 Assessment By-law	Dec 19/02	7:2.528	
Expenditure By-law	Jan 15/03	7:2.576	
Property Assessment and Taxation By-law	Feb 11/97	2:1.280	
Property Tax Amending By-law No. 1 (1997) ..	Nov 7/97	2:2.752	
Property Taxation By-law	Dec 19/02	7:2.581	
1997 Rates By-law	Aug 15/97	2:1.278	
1998 Rates By-law	Oct 23/98	3:1.193	
1999 Rates By-law	Dec 7/99	4:2.305	
2000 Rates By-law	Jan 21/01	5:2.294	

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BRITISH COLUMBIA (continued)			
UPPER SIMILKAMEEN INDIAN BAND (continued)			
2001 Rates By-law	Sept 20/01	6:1.173	
2002 Rates By-law	Nov 27/02	7:1.324	
2003 Rates By-law	Sept 5/03	8:1.197	
2004 Rates By-law	Nov 15/04	9:1.246	
Rates By-law 2006	Dec 7/06	11:1.154	
WEST MOBERLY FIRST NATIONS #545			
Financial Administration By-law	Feb 16/02	6:2.476	
Property Assessment and Taxation By-law	May 29/02	6:2.487	
WESTBANK FIRST NATION			
Campbell Road Capital Expenditure By-law			
No. 01-TX-01	May 5/01	5:2.300	
Cougar Road Improvement			
By-law No. 99-TX-05	May 7/00	4:2.309	
Design and Mapping By-law No. 03-TX-01	May 18/03	8:1.203	
1997 Expenditure By-law Annual Budget	July 29/97	2:1.337	
1998 Expenditure By-law Annual Budget	May 28/98	3:1.95	
1999 Expenditure By-law Annual Budget	May 28/99	3:2.430	
2001 Expenditure By-law Annual Budget	June 15/01	5:2.296	
2002 Expenditure By-law Annual Budget	May 29/02	6:2.539	
2003 Expenditure By-law Annual Budget	May 25/03	8:1.199	
2004 Expenditure By-law Annual Budget	May 31/04	8:2.496	
2005 Expenditure By-law Annual Budget	May 31/05	9:2.435	
Expenditure By-law Annual Budget 2006	May 31/06	10:2.736	

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BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION BAND (continued)			
Expenditure By-law Annual Budget 2007	June 4/07	11:2.501	
Old Ferry Wharf Road Waterworks			
By-law No. 99-TX-04.....	Oct 17/99	4:2.312	
Property Assessment Amendment			
By-law 97-TX-05.....	Oct 31/97	2:2.754	
Property Taxation Amendment			
By-law 97-TX-04.....	Dec 19/97	2:2.757	
Property Taxation Amendment			
By-law 99-TX-01.....	June 23/99	3:2.434	
Property Taxation Amendment			
By-law No. 05-TX-02.....	July 13/05	10:1.400	
Property Taxation By-law No. 05-TX-03.....	Dec 22/05	10:2.739	
1997 Tax Rate Schedule Amending By-law	May 28/97	2:1.339	
1998 Tax Rate Schedule Amending By-law	May 28/98	3:1.97	
1999 Tax Rate Schedule Amending By-law	May 28/99	3:2.432	
2000 Tax Rate Schedule Amending By-law	June 1/00	4:2.307	
2001 Tax Rate Schedule Amending By-law	May 30/01	5:2.298	
2002 Tax Rate Schedule Amending By-law	May 29/02	6:2.541	
2003 Tax Rate Schedule Amending By-law	May 25/03	8:1.201	
2004 Tax Rate Schedule Amending By-law	May 31/04	8:2.498	
2005 Tax Rate Schedule Amending By-law	May 31/05	9:2.438	
Tax Rate Schedule Amending By-law 2006	May 31/06	10:2.743	
Tax Rate Schedule Amending By-law 2007	June 4/07	11:2.505	

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BRITISH COLUMBIA (continued)			
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	repealed by Tsinstikeptum Indian Reserve No. 9 Capital Expenditure By-law No. 00-TX-06 (5:2.309)
Tsinstikeptum Indian Reserve No. 9 Capital Expenditure By-law No. 00-TX-06	Dec 21/00	5:2.309	
[Tsinstikeptum] I.R. #9 Pine Stadium Lighting Improvement Project Capital Expenditure By-law No. 04-TX-02	July 6/04	8:2.501	
[Tsinstikeptum] I.R. #9 STQA? Kw LNIW?T Community Health Building Capital Expenditure By-law No. 05-TX-06	Dec 19/06	10:2.746	
[Tsinstikeptum] I.R. #9 Water Distribution System Capital Expenditure By-law No. 02-TX-04	Nov 30/02	7:1.326	
[Tsinstikeptum] I.R. No. 9 Water Reservoir Expansion Project Capital Expenditure By-law No. 06-TX-03	Nov 16/06	11:1.156	

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BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
Tsinstikeptum I.R. #10 Capital Expenditure	May 7/00	4:2.341	repealed by Tsinstikeptum Indian Reserve No. 10 Capital Expenditure By-law No. 00-TX-05 (5:2.311)
Tsinstikeptum Indian Reserve No. 10 Capital Expenditure By-law No. 00-TX-05	Dec 21/00	5:2.311	
[Tsinstikeptum] I.R. #10 Highway 97 Infrastructure and Road Access Improvement Project Capital Expenditure	May 10/04	8:2.504	
Tsinstikeptum I.R. No. 10 Lakeridge Sewer Project Capital Expenditure Amendment	Dec 16/05	10:2.750	
[Tsinstikeptum] I.R. #10 Lakeridge Sewer Project Capital Expenditure	Nov 18/03	8:2.509	
Tsinstikeptum I.R. No. 10 Lindley Building Signage Project Capital Expenditure	Dec 16/05	10:2.754	
[Tsinstikeptum] I.R.#10 Water Distribution System Capital Expenditure By-law	May 5/01	5:2.305	
No. 01-TX-02			

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BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
[Tsinstikeptum] I.R. #10 Westside Road Lift			
Station Project Capital Expenditure			
By-law No. 04-TX-01	May 10/04	8:2.517	
WFN Business Licence Law No. 2005-17	Mar 31/05	9:2.441	
WHISPERING PINES/CLINTON INDIAN BAND			
Property Tax Expenditure By-law 1996.....	Feb 3/97	2:1.350	
1997 Rates By-law	May 30/97	2:1.346	
1998 Rates By-law	June 18/98	2:2.760	
1999 Rates By-law	July 20/99	3:2.435	
2001 Rates By-law	Dec 19/01	6:2.543	
2002 Rates By-law	Oct 10/02	7:1.331	
2003 Rates By-law	Nov 18/03	8:2.522	
2004 Rates By-law	Aug 18/04	9:1.248	
2005 Rates By-law	Sept 28/05	10:1.406	
2006 Rates By-law	July 10/06	10:2.757	
2007 Rates By-law	Aug 7/07	11:2.508	
WILLIAM LAKE INDIAN BAND			
Property Assessment and Taxation By-law	Apr 19/04	8:2.524	
Property Taxation Expenditure By-law	July 19/06	11:1.160	
Rates By-law 2006	May 31/06	11:1.166	
Rates By-law 2007	Aug 7/07	11:2.510	
YALE FIRST NATION No. 589			
Financial Administration By-law	Jan 24/03	7:2.635	

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BRITISH COLUMBIA (continued)			
YALE FIRST NATION No. 589 (continued)			
Property Assessment and Taxation By-law	April 9/03	7:2.646	
YEKOCHE FIRST NATION No. 728			
Financial Administration By-law	Nov 27/02	7:2.697	
Property Assessment and Taxation By-law	Feb 25/03	7:2.708	
MANITOBA			
MARCEL COLOMB FIRST NATION			
Band Custom Election Code	Mar 12/99	3:2.437	
OPASKWAYAK CREE NATION			
OCN Annual Tax Rate By-Law No. 1, 1998.....	May 25/98	2:2.762	
OCN Annual Tax Rate By-law No. 1, 1999	May 17/99	3:2.457	
OCN Annual Tax Rate By-law No. 1, 2000	July 11/00	4:2.384	
OCN Annual Tax Rate By-law No. 1, 2001	May 19/01	5:2.313	
OCN Annual Tax Rate By-law No. 1, 2002	May 29/02	6:2.545	
OCN Annual Tax Rate By-law No. 1, 2003	May 13/03	7:2.759	
OCN Annual Tax Rate By-law No. 1, 2004	May 3/04	8:2.575	
OCN Annual Tax Rate By-law No. 1, 2005	May 16/05	9:2.457	
OCN Annual Tax Rate By-law No. 1, 2006	May 15/06	10:2.759	
OCN Annual Tax Rate By-law No. 1, 2007	June 4/07	11:2.512	
OCN Land Tax By-law Amendment 1998	June 9/98	3:1.99	
OCN Land Tax Expenditure By-law 1998	June 9/98	3:1.101	
NEW BRUNSWICK			
MIAWPUKEK FIRST NATION			
Telephone Companies Taxation By-law	Feb 9/00	4:2.386	

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NEW BRUNSWICK (continued)			
RED BANK FIRST NATION			
Property Assessment and Taxation By-law	May 5/01	5:2.315	
NEWFOUNDLAND AND LABRADOR			
MUSHUAU INNU FIRST NATION			
Taxation Expenditure By-law	Dec 7/06	11:1.168	
Telecommunications Companies			
Taxation By-law	Dec 7/06	11:1.174	
SHESHATSHU INNU FIRST NATION			
Taxation Expenditure By-law	Aug 4/06	11:1.179	
Telecommunication Companies			
Taxation By-law	May 15/06	10:2.761	
NORTHWEST TERRITORIES			
HAY RIVER DENE BAND RESERVE No. 1			
Business Licensing By-law	Jan 13/00	4:2.390	
NOVA SCOTIA			
ESKASONI BAND			
Property Assessment and Taxation By-law	June 9/98	3:1.108	
2001 Taxation Rates By-law	May 5/01	5:2.367	
MEMBERTOU BAND			
Code No. 1997-1 Being a Code Respecting the Regulation of Traffic	Feb 22/97	3:1.157	
MILLBROOK FIRST NATION			
Property Tax Expenditure By-law	May 26/05	9:2.462	
1998 Rates By-law	Dec 8/98	3:1.182	

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MILLBROOK FIRST NATION (continued)			
2000 Rates By-law	Sept 21/00	5:1.123	
2001 Rates By-law	May 5/01	5:2.369	
2002 Rates By-law	May 26/02	7:1.333	
2003 Rates By-law	April 9/03	7:2.761	
2004 Rates By-law	May 10/04	8:2.577	
2005 Rates By-law	May 26/05	9:2.459	
2006 Rates By-law	May 18/06	10:2.766	
Rates By-law 2007	June 4/07	11:2.514	
PICTOU LANDING FIRST NATION			
Financial Administration By-law	July 4/00	4:2.407	
ONTARIO			
CHIPPWEAS OF GEORGINA ISLAND FIRST NATION			
Land Management Code	Jan 1/00	5:2.371	
CHIPPWEAS OF KETTLE & STONY POINT FIRST NATION			
Financial Management By-law	Nov 28/02	7:1.336	
CHIPPWEAS OF MNIJIKANING FIRST NATION			
Taxi and Limousine Licensing By-law No. 03-01	Apr 21/04	8:2.580	
DOKIS FIRST NATION			
Financial Administration By-law	Mar 22/04	8:2.595	
LAC LA CROIX FIRST NATION			
Telephone Companies Taxation By-law	Dec 19/02	7:2.764	

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ONTARIO (continued)			
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Financial Administration By-law	Nov 18/02	7:1.351	
MISSISSAUGAS OF SCUGOG ISLAND FIRST NATION			
Land Management Code	Jan 1/00	5:2.390	
NIPISSING FIRST NATION			
Telephone Companies Taxation By-law	Jan 7/99	3:2.459	
Telephone Companies Taxation			
Expenditure By-law	Feb 25/01	5:2.410	
QUEBEC			
CONSEIL DES MONTAGNAIS DU LAC-SAINT-JEAN			
Règlement modifiant le Règlement administratif No. 22 concernant l'imposition de permis dans la réserve indienne de Mashteuiatsh No. 5.....	le 24 août 04	9:1.250	
INNU TAKUAIKAN UASHAT MAK MANI-UTENAM			
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Règlement administratif sur les taux de taxes foncières, numéro 1, 1999	le 31 mai 99	3:2.463	
Règlement administratif sur les taux de taxes foncières, numéro 2, 1999	le 31 mai 99	3:2.468	
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Règlement sur les taux annuels de taxes foncières, numéro 2, 2001	le 12 juin 01	5:2.417	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2002	le 26 mai 02	6:2.547	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2003	le 27 avril 03	7:2.768	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2004	le 22 mars 04	8:2.606	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2005	le 14 avril 05	9:2.468	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2006	le 19 juillet 06	11:1.185	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2007	le 17 avril 07	11:2.523	
NATION HURONNE-WENDAT			
Règlement 2004-02 concernant les coûts de certains services publics	le 24 août 04	9:1.253	art. 1 by Règlement 2006-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.528) art. 3 by Règlement 2005-01 modifiant le Règlement 2004-02 concernant les coûts de certains services publics (11:2.526)

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SASKATCHEWAN			
CARRY THE KETTLE FIRST NATION			
Property Assessment and Taxation By-law	June 1/03	7:2.771	
Property Tax Expenditure By-law	Feb 24/04	8:2.609	
2003 Tax Rates By-law	July 14/03	8:1.206	
2004 Tax Rates By-law	Aug 28/04	9:1.256	
2005 Tax Rates By-law	July 11/05	10:1.408	
2006 Tax Rates By-law	Aug 1/06	11:1.188	
FLYING DUST FIRST NATION			
Business Licensing By-law No. 1, 2003	May 3/04	8:2.616	
KEESEKOOSE FIRST NATION			
Trust Appropriations By-law	Dec 16/05	10:2.769	
LITTLE PINE FIRST NATION			
Government Act	June 18/01	6:1.175	
MUSKODAY FIRST NATION			
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Property Assessment and Taxation By-law	Jan 28/00	4:2.418	ss.33(2), 34(4), 35(1), 40(4), 41(3), 41(4), 41(6), 41(7), 46(1) by Property Assessment and Taxation Amending By-law, 2001-03 (6:1.191)
2000 Rates By-law	Dec 5/00	5:1.129	
2001 Rates By-law	June 2/01	5:2.440	
2002 Rates By-law	Nov 27/02	7:1.362	
2003 Rates By-law	Sept 30/03	8:1.207	
2004 Rates By-law	Dec 2/04	9:1.257	
2005 Rates By-law	Oct 31/05	10:1.409	
Rates By-law 2006	Dec 11/06	11:1.189	
WHITE BEAR FIRST NATIONS			
Financial Administration By-law	May 29/03	8:1.212	
Property Assessment and Taxation By-law Amendment	Dec 3/98	3:1.187	

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

