

# First Nations Gazette



2004

Vol. 8, No. 2

Pages 277 – 681

cited F.N. Gaz. 2004.8:2

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2004

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The *First Nations Gazette* is published semi-annually.  
2004 subscription rate: \$72.00 (Can.)

ISSN 1206-9086

## WAIVER NOTICE

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## 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 2004 Vol. 8, 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. *Alexander First Nation 2004 Tax Rates By-law*, F.N. Gaz. 2004.8:2.277.

#### 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  
2004 TAX RATES BY-LAW**

[Effective May 10, 2004]

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

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 *Alexander First Nation 2004 Tax Rates By-law*.

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 the land and improvements for tax year 2004 shall be:

In Reserve No. 134;

- (a) For machinery and equipment 1.50%
- (b) For property other than machinery and equipment 2.15%

In Reserve No. 134A;

- (a) For property other than machinery and equipment 1.17%

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on  [April 26] , 2004.

Quorum  [4]

[Martin Arcand]   
Councillor

[Herb R. Arcand]   
Councillor

[Glen Burnstick]   
Councillor

[Allan Paul]   
Councillor

[Armand Arcand]   
Councillor

[Kimberly Paul]   
Councillor

**ALEXIS FIRST NATION  
2004 TAX RATES BY-LAW**

[Effective May 10, 2004]

DO HEREBY RESOLVE:

WHEREAS a quorum of Chief and Council met at a duly convened meeting on Wednesday, April 14, 2004;

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 purposes for local purposes of land or interests in land, including rights to occupy, possess or use land in a reserved with respect to any matters arising out of or ancillary to such purpose; and

WHEREAS the Council of the Alexis 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 First Nation 2004 Tax Rates By-law*.

2. Pursuant to section 5 of the *Alexis First Nation Property Tax By-law*, the rate of tax applied against each \$1000.00 of the assessed value of property for the 2004 tax year shall be:

In Reserve No. 133;

- |                                                     |       |
|-----------------------------------------------------|-------|
| (a) For machinery and equipment                     | 1.50% |
| (b) For property other than machinery and equipment | 2.20% |

In Reserve No. 232;

- |                                                     |       |
|-----------------------------------------------------|-------|
| (a) For property other than machinery and equipment | 1.31% |
|-----------------------------------------------------|-------|

Council hereby enacts this by-law at a duly convened meeting held April 14, 2004.

Quorum \_\_\_\_\_

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

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

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

[Sandy Alexis]

---

Councillor Sandy Alexis

[Lois Kootenay]

---

Councillor Lois Kootenay

[Darryl Potts]

---

Councillor Darryl Potts

**BIGSTONE CREE FIRST NATION**  
**BUSINESS LICENSING BY-LAW**  
**BY-LAW NO. 458/RES. NO. 002/2003**

[Effective February 24, 2004]

Being a By-law respecting the licensing of Member Businesses, Non-member Businesses, Callings, Trades and Occupations in the Nation.

WHEREAS the Council derives its authority from the membership of the Bigstone Cree Nation and is responsible for the peace, order and good government of the Bigstone Cree Nation;

AND WHEREAS the Council desires to make a by-law for the licensing of member trades, callings, businesses, and occupations operating within the communities;

AND WHEREAS paragraphs 83(1)(a.1), (e), (e.1) and (g) of the *Indian Act*, R.S.C. 1985, c.I-5, as amended, empower the Council of the Bigstone Cree Nation to make by-law(s) respecting the licensing of businesses, callings, trades and occupations and any matter arising out of or ancillary to enactment of such by-law(s), including the enforcement of payment of amounts that are payable thereof, and for the imposition and recovery of interest on amounts that are payable thereof;

AND WHEREAS a business licensing by-law is deemed to be expedient for the advancement, promotion, orderly conduct and administration of businesses, and for the health, welfare and safety of the inhabitants of the Communities which comprise the Bigstone Cree Nation including Indian Reserves No. 166 (Sandy Lake), A, B, C, and D, Jean Baptiste Gambler Indian Reserve No. 183, and any other lands which may be acquired as an Indian Reserve by the Bigstone Cree Nation by way of future land claims agreements;

THEREFORE BE IT RESOLVED THAT the Council of the Bigstone Cree Nation hereby enacts the following *Business Licensing By-law*.

**SHORT TITLE**

1. This By-law may be cited as the *Bigstone Cree First Nation Business Licensing By-law*.

**DEFINITIONS**

2. In this By-law,

“business” means commercial activity, employment or profession, occupation, trade or calling, or an enterprise which habitually occupies or engages the regular time, attention, labour and effort of the licensee or person(s) for the purposes of

financial gain, benefit, advantage, livelihood or profit, or, in which the licensee or person(s) shows willingness to invest time and capital on future income;

“Business Development Officer” means the individual assigned, from time to time, to carry out administrative duties under this By-law;

“calling” means a business, occupation, profession, trade or vocation;

“Chief” means the Chief of the Bigstone Cree Nation as referred to in section 2 of the *Indian Act*, appointed according to custom;

“communities” includes the Bigstone Cree Nation Reserve communities of Wabasca, Desmarais, Sandy Lake, and Calling Lake;

“Council” means the Council of the Bigstone Cree Nation as referred to in section 2 of the *Indian Act*, appointed according to custom;

“Councillor” means the Councillor(s) of the Bigstone Cree Nation, appointed according to custom;

“licence” means a licence issued under this By-law permitting the licensee to conduct or carry on a business, calling, trade or occupation in the communities;

“licensee” means a person to whom a licence is issued under this By-law;

“member” means a member of the Bigstone Cree Nation as defined in the Membership Code of the Bigstone Cree Nation;

“occupation” means a particular business, profession, trade or calling which engages the licensee’s or person’s regular time, labour and efforts;

“profession” means a vocation, occupation or calling requiring special, advanced education and skill;

“Reserve” means the Indian Reserves of the Bigstone Cree Nation and include all lands that have been set apart, the legal title of which is vested in Her Majesty the Queen in Right of Canada for the use and benefit of the Bigstone Cree Nation;

“trade” means a form of occupation pursued or practised by the licensee or person(s), as a business or calling for the purposes of a livelihood or for profit, or for the buying and selling or exchanging of commodities either by wholesale, retail, barter or traffic.

### BUSINESS DEVELOPMENT OFFICER

3. The Council will, by council resolution appoint a Business Development Officer to receive applications, issue licences and carry out the business licensing administrative functions under this By-law, including the enforcement thereof.

#### DUTIES OF THE BUSINESS DEVELOPMENT OFFICER

4. The Business Development Officer shall
  - (a) receive and process all applications, renewals, transfers and assignments of licences to be issued under this By-law;
  - (b) maintain a record of all applications and fees for licences and retain on file, a copy of all licences issued, together with their particulars;
  - (c) ascertain as far as reasonably practicable, that all information furnished by the applicant in connection with an application for a licence is true in substance;
  - (d) make all investigations as required by the Bigstone Cree Nation, relative to an application under this By-law;
  - (e) report in writing to the Council every two months, or as otherwise requested by the Council, indicating any and all actions taken pursuant to this By-law; and
  - (f) perform such other duties as may be requested by Council from time to time.

#### LICENCE REQUIREMENTS

5. Every person conducting or carrying on a business, calling, trade or occupation in any of the communities must hold a valid licence issued under this By-law.

6. Except as specifically provided for in this By-law, any person carrying on more than one business in any of the communities must obtain a separate business licence for each business.

7. Every licence granted under this By-law will state that the licensee is licensed to carry on the business stipulated in a lawful manner for the period specified at the place therein stated.

8. The licensee must notify Council by delivering written notice of any change in

- (a) his or her mailing or business address;
- (b) the classification of the business under the classification provisions of this By-law;
- (c) the location of the business; and
- (d) any alteration to the premises in which the business is conducted.

## LICENCE APPLICATION

**9.** Every person who wishes to conduct a business, calling, trade or occupation in any of the communities must apply in writing in Schedule 2 to the Council, and must disclose all information required on the application form.

**10.** Where the applicant for a business licence under this By-law is a corporation or partnership, proof of incorporation or partnership must be provided with the completed Schedule 2.

**11.** A licensee may not transfer a licence from one premises to another premises without prior approval of the Council.

**12.** In the event of a sale of the business for which a licence has been issued, Council will permit an assignment of the licence to the purchaser of the business, provided

- (a) the proposed assignee has completed an application in Schedule 2; and
- (b) the proposed assignee has paid the fee under section 17 of this By-law.

## LICENCES

**13.** A licence will specify the type(s) and premises of the business, calling, trade or occupation the licensee is permitted to conduct.

**14.** A licence is valid throughout the communities unless expressly restricted by Council.

**15.** A licence will be issued in Schedule 1.

## FEES

**16.** The annual business licence fee shall be set annually by way of a Band Council Resolution by the 1st day of January of each year.

**17.** The fee payable for the transfer or assignment of a business licence shall be set annually by way of a Band Council Resolution by the 1st day of January of each year.

**18.** Licences are granted for a one (1) year period commencing January 1 and terminating December 31 in each year. The licence fee prescribed in this By-law will be reduced by one-half where a person is licensed after July 31 in any year. No licence fee paid after July 31 will be refunded.

**19.** In the event of a licensee not renewing the licence on or before the expiry date set out in section 18 of this By-law, the licensee may renew the licence by completing an application in Schedule 2 up to and including the fifteenth day after the expiry date and will pay at the time of issuance of the licence the licence fee set out in section 16 of this By-law.

**20.** In the event of a licensee not renewing the licence on or before the fifteenth day after the expiry date set out in section 18 of this By-law, the licensee ceases to be a licensee.

#### NO REFUND

**21.** No licence fee paid pursuant to this By-law shall be refundable.

#### ISSUANCE OF LICENCE

**22.** The Chief and Council shall, by band council resolution, decide and define the types of businesses that may be permitted and licensed in the communities; and, upon a business licence applicant meeting the provisions for licence issuance pursuant to section 23 of this By-law, a business licence will be made out to the applicant.

**23.** The Business Development Officer shall, upon receiving an application for a business licence, prepare, issue and deliver a licence to the applicant where

- (a) the applicant has disclosed all required information in the application form and the Business Development Officer is satisfied that all information disclosed by the applicant is true;
- (b) the Business Development Officer is satisfied that the applicant's business is of a type permitted by Council under section 22 of this By-law;
- (c) the applicant's business would be not detrimental to the health, welfare and safety of inhabitants in the communities; and
- (d) the required fee for the licence has been paid.

**24.** Every licence granted pursuant to this By-law will be in duplicate, one copy of which will be delivered to the licensee and the other copy retained by Council. The licence so granted shall be deemed to be a personal licence to the licensee.

**25.** If the applicant or licensee fail to comply with, or the Council is not satisfied with information provided under section 23 of this By-law, the Council may refuse to issue, renew, transfer or assign the licence applied for, and will give the applicant notice of refusal in writing, the notice to be served personally or by registered mail to the applicant at the address shown in the licence application and such refusal will be deemed to be a refusal to issue the licence applied for.

#### REVOCATION OF LICENCE

**26.** The Council may, by band council resolution, after giving notice and holding a hearing, suspend for a period not exceeding ninety (90) days or revoke any licence issued under this By-law, where it has been shown that the licensee



- (a) has failed to comply with the provisions of this By-law;
- (b) has been convicted of an offence under the *Criminal Code* for which the licensee has not been pardoned, relating to the conduct of the licensee's business or commercial activity whether on or outside the communities;
- (c) has conducted the business in a manner that is detrimental to the health, welfare and safety of inhabitants in the communities; or
- (d) is convicted of any offence under any statute of the Province in respect of the licensed business or with respect to the premises named in the licence.

**27.** The notice of suspension or revocation of a licence by the Council will be posted upon the premises for which the licence was issued and must not be removed until the licence is reinstated or the licensee ceases to occupy the premises, or a newly licensed business other than the one carried on by the former licensee is started on the premises.

**28.** No person shall carry on a business, the purpose of which is to engage in or permit, allow, facilitate, encourage or assist others to engage in, any activity which violates the *Criminal Code* of Canada.

#### APPEAL PROCESS

**29.** A person

- (a) who has been refused a licence or renewal of a licence
- (b) whose licence has been cancelled, or
- (c) whose licence has been suspended

may appeal the refusal, cancellation or suspension by serving the Council with a Notice of Appeal in accordance with Schedule 3 within thirty (30) days after being notified in writing of the refusal, cancellation or suspension.

**30.** Upon being served with a Notice of Appeal under section 29 of this By-law, Council may delegate its authority to hear the appeal to an Appeal Board made up of non-Council members and, in any event, either Council or the Appeal Board shall determine the date and time for a hearing, to be heard within ninety (90) days of being served with the notice.

**31.** At least seven (7) days prior to the appeal hearing, the Council or Appeal Board shall

- (a) give notice to the applicant of the date, time and place of the hearing and inform the applicant that he and any other resident of the Reserve has the right to appear at the hearing and to be heard in respect of the application; and
- (b) post in the Bigstone Cree Nation Administration Office a copy of the notice.

**32.** At the hearing, the Council or the Appeal Board shall

- (a) provide the applicant with an opportunity to present evidence and to make oral or written submission in support of the application; and
- (b) provide any resident present at the hearing with an opportunity to be heard.

**33.** After it has heard all of the evidence and submissions, the Council or the Appeal Board shall meet in private to consider the application.

#### APPEAL DECISION

**34.** The Council or the Appeal Board may, on hearing an appeal,

- (a) confirm the refusal or cancellation;
- (b) direct the Business Development Officer to issue the business licence;
- (c) reinstate the cancelled business licence; or
- (d) remove or vary the suspension.

**35.** Within fourteen (14) days after the hearing, the Council or the Appeal Board shall render its decision on the application and shall give a written notice of its decision to the applicant which incorporates written reasons in support of its decision.

**36.** If the Council or Appeal Board renders a decision granting the applicant the licence applied for, the licence will be issued upon the applicant complying with sections 9 through 12 of this By-law and the applicant shall, within fifteen (15) days of the service of a copy of the decision, complete the application.

**37.** Within seven (7) days after disposing of the application, the Council or Appeal Board shall post a notice of its decision in the Bigstone Cree Nation Administration Office.

**38.** The Council may make rules of procedure governing the hearing of applications and shall keep records of its proceedings.

#### CONFLICT OF INTEREST

**39.** For the purpose of sections 39 through 41 of this By-law, a potential conflict of interest arises where a Councillor or Appeal Board member

- (a) is an applicant;
- (b) is a director or officer of any applicant;
- (c) is an immediate family member of an applicant including spouse, father, mother, son or daughter of the applicant;
- (d) is a member of the applicant's household; or
- (e) has a material interest in the proposed licence.

40. The Chief and any Councillor or Appeal Board member and the Business Development Officer must declare any potential conflict of interest he or she may have with respect to an application for a licence under this By-law, and notice of the said conflict shall be served upon Council.

41. The Chief and each Councillor or each Appeal Board member must declare any potential conflict of interest and withdraw from any review hearing held under the provisions of sections 29 through 33 of this By-law, where a conflict of interest may arise.

AMENDMENT

42. This By-law may only be amended by enactment of another By-law pursuant to s.83 of the *Indian Act*.

INTERPRETATION

43. If any portion of this By-law is found to be invalid under any applicable law or is declared invalid by a court of competent jurisdiction, such portion shall be deemed to have been struck from this By-law, and the remainder of this By-law shall continue to have full force and effect.

44. Words in this By-law that would normally imply singularity of male and female gender should be interpreted as including the singular and plural and the masculine and feminine where the context requires.

45. This By-law shall be interpreted and applied in a manner consistent with the customs, traditions and values of the Bigstone Cree Nation and nothing in this By-law should be construed or interpreted so as to deny, abrogate or derogate from any of the Aboriginal and Treaty rights of the Nation and members of the Nation.

THIS BY-LAW IS HEREBY ENACTED as By-law No. 458/Res. No. 002/2003 by Council at a duly convened meeting held on the [30th] day of [October] , 20 [03] .

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

[Francis Gladue]  
Chief Francis Gladue

[Leonard Okemow]  
Councillor Leonard Okemow

[ Clara Moberly]  
Councillor Clara Moberly

[Bert Alook]  
Councillor Bert Alook

[Marcel Gladue]  
Councillor Marcel Gladue

[Leonard Young]  
Councillor Leonard Young

[Leonard Alook]  
Councillor Leonard Alook

SCHEDULE 1  
BUSINESS LICENCE

(Name) \_\_\_\_\_ is hereby authorized to conduct a business, calling, trade and occupation in the following activity: \_\_\_\_\_ in the Community of \_\_\_\_\_ for the period commencing \_\_\_\_\_, 20\_\_\_\_, and expiring \_\_\_\_\_, 20\_\_\_\_.

(Name of Business)

(Signature of Business Development Officer)

(Effective Date)

(Location of business premises)

(Signature of Licensee)

SCHEDULE 2  
BUSINESS LICENCE APPLICATION

1. Applicant's Name: \_\_\_\_\_
2. Permanent Address of Applicant:  
\_\_\_\_\_  
\_\_\_\_\_
3. Phone Number: Home: \_\_\_\_\_ Work: \_\_\_\_\_  
Fax: \_\_\_\_\_
4. Business Name:  
\_\_\_\_\_
5. Type of Business:  
\_\_\_\_\_
6. Period for which licence is required: from \_\_\_\_\_, 20\_\_ to  
\_\_\_\_\_, 20\_\_ .
7. Type(s) of business activity to be conducted in the community pursuant to this  
licence:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
8. Is this type of business, calling or trade required to be registered either  
provincially or federally? If so, are you registered? (attach proof, if applicable)  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
9. Is the business a corporation or partnership? If yes, provide details:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Applicant's Signature

\_\_\_\_\_  
Date of Application

SCHEDULE 3  
NOTICE OF APPEAL  
APPEAL TO COUNCIL

PURSUANT TO section 29 of the *Bigstone Business Licensing By-law*,  
*By-law No.* \_\_\_\_\_, I, \_\_\_\_\_, hereby appeal  
Council’s decision to refuse my Business Licence Application on the following  
grounds:

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

and hereby request an appeal hearing before Council to review this decision.

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

\_\_\_\_\_  
Printed name of appellant

\_\_\_\_\_  
Appellant’s signature

\_\_\_\_\_

\_\_\_\_\_  
Appellant’s Address for Service

**BIGSTONE CREE FIRST NATION  
PROPERTY ASSESSMENT AND TAXATION BY-LAW**

[Effective May 25, 2004]

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WHEREAS pursuant to the *Indian Act*, and specifically paragraph 83(1)(a), the Council of a First Nation may make by-laws for the purpose of taxing interests in land, in the Reserve, including rights to occupy, possess or use land in the Reserve;

AND WHEREAS the Council of the Bigstone Cree First Nation deems it to be in the best interests of the First Nation to make a by-law for such purposes;

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

PART 1  
INTERPRETATION

1. Citation

1.1 This by-law may be cited as the *Bigstone Cree First Nation Property Assessment and Taxation By-law*.

2. Definitions

2.1 In this by-law,

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

2.1.2 “actual value” means the market value of the interest in land if it were held in fee simple off reserve;

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

2.1.4 “assessment roll” means a list prepared pursuant to this by-law and includes a supplementary roll, setting out interests in land within the assessment area and their assessed values for the purposes of taxation and includes any alterations or additions under Part 9 of this by-law;

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

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

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

2.1.8 “Chief and Council” or “Council” means the Chief and Council of the First Nation selected according to the custom of the First Nation;

2.1.9 “First Nation” means the Bigstone Cree First Nation, being an Indian Band within subsection 2(1) of the Act;

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

2.1.10.1 is entitled to possession of the interest;

2.1.10.2 is an occupier of the interest;

2.1.10.3 has any right, title, estate or interest; or

2.1.10.4 is a trustee of the interest;

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

2.1.11.1 anything erected or placed in, upon or under land, or affixed to land, so that without special mention it would be transferred by a transfer of land;

2.1.11.2 anything erected or placed in or upon, or affixed to an improvement, so that without special mention it would be transferred by a transfer of land;

2.1.11.3 any item of immovable machinery and equipment which is prescribed assessable by band council resolution; or

2.1.11.4 a manufactured home.

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

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

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

2.1.14.1 is used or designed for use as a dwelling or sleeping place; and

2.1.14.2 is constructed or manufactured to be moved from one point to another by being towed or carried unless licenced or able to be licensed and equipped to travel on a public highway;

2.1.14.3 is a business office or premises; and

2.1.14.4 is accommodation for any other purpose;

2.1.15 “member” means a person who is or has been admitted to membership pursuant to the laws of the First Nation;

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

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

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

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

2.1.20 “Registrar” means the Lands Administrator for the First Nation as appointed by Chief and Council;

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

2.1.22 “Reserve” means all lands defined by subsection 2(1) of the Act, any land held as a special reserve for the use and benefit of the First Nation pursuant to section 36 of the Act, and, without limiting the generality of the foregoing, includes Wabasca No. 166, Wabasca No. 166A, Wabasca No. 166B, Wabasca No. 166C, Wabasca No. 166D, Jean Baptiste Gambler No. 183, and any new reserves, additions to reserves, or lands which become reserves pursuant to a land entitlement settlement agreement;

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

2.1.24 “tax” or “taxes” means a levy imposed by section 12 of this by-law, and includes all interest, penalties, costs or other charges imposed and payable pursuant to this by-law;

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

2.1.26 “tax debtor” means a person with outstanding obligations to pay taxes imposed by this by-law after the expiration of time provided for in section 55;

2.1.27 “taxation authority” means the Chief and Council of the First Nation;

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

### **3. Preamble**

3.1 The preamble forms part of this by-law.

## **PART 2**

### **ADMINISTRATION**

#### **4. Tax administrator**

4.1 Council may appoint a tax administrator for a specified or indefinite term to administer this by-law.

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

4.3 Council, in consultation with the tax administrator, shall prescribe the form of any notice required by this by-law.

**PART 3**  
**APPLICATION**

**5. Application**

5.1 This by-law applies to all interests in land within the Reserve.

**PART 4**  
**LIABILITY TO TAXATION**

**6. Interests subject to taxation**

6.1 Subject to section 7, all interests in land including any right to occupy, possess, or use land, is subject to taxation under this by-law.

**7. Interests not subject to taxation**

7.1 The following interests in land are not subject to taxation:

7.1.1 any interest in land of the First Nation or of a member;

7.1.2 any interest in land of a corporation, all the shareholders of which are Council, and which interest in land is held for the benefit of all the members;

7.1.3 a building used exclusively for school purposes and the land necessary as the site for the building;

7.1.4 a building occupied by a religious body and used chiefly for divine service, public worship or religious education, and the land necessary as the site for the building;

7.1.5 a building, or any part thereof, used as a hospital, other than a private hospital, and the land necessary as the site for the building;

7.1.6 a building, or any part thereof, used as a university, technical institute, or public college, not operated for profit, and the land necessary as the site for the building;

7.1.7 an institutional building used chiefly for the purpose of providing housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land necessary as the site for the building; and

7.1.8 a cemetery to the extent that it is actually used for burial purposes.

**8. Lands subject to service and local improvement charges**

8.1 Notwithstanding section 7, all interests in land are liable to service and local improvement charges under part 17 of this by-law.

**9. Grants-in-lieu**

9.1 Without derogating from Council's taxing authority or jurisdiction, Council may accept payment of taxes in the form of grants-in-lieu of taxes or may otherwise accept settlement of a taxation issue where it is in the best interests of the First Nation.

**10. Exemptions**

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

10.2 An exemption does not apply to any portion of a building other than the portion occupied or used for the purpose for which the exemption was granted.

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

**PART 5****LEVY OF TAX****11. Joint and several interests**

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

**12. Tax rates**

12.1 On or before May 1 in each calendar year or as soon thereafter as practicable, Council shall adopt a by-law to impose tax rates on interests in land subject to taxation under this by-law. Taxes levied under this by-law apply to the calendar year in which the levy is first made and are based upon the assessed values of the interest in land and improvements as determined under this by-law.

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

12.3 Taxes shall be levied by applying the rate of tax against the assessed value of the land and improvements.

**13. Payment due date**

13.1 Taxes levied in a taxation notice mailed under section 43 are due and payable on June 30 of the year in which they are levied.

## PART 6

### INFORMATION FOR ASSESSMENT ROLL

#### 14. Obligation of taxpayer

14.1 Every person liable for tax shall, on request, forthwith furnish to the assessor, in writing and signed, any information requested by an assessor concerning the land used or occupied by that person and without restricting the generality of the foregoing, including: purchase price; terms and covenants in leases; construction costs; costs of alterations and repairs; income and expense information or, rents payable, paid or agreed to be paid.

14.2 Where an assessor does not receive the information referred to in section 14.1, or is not satisfied that the information received is accurate, the assessor shall value the interest in land on the basis of information in his or her possession.

## PART 7

### ASSESSED VALUE

#### 15. Appointment of assessor

15.1 Council may appoint, by band council resolution, one or more assessors, meeting the requirements of the *Qualifications for Assessors Regulation*, Alberta Regulation 54/99, for a definite or indefinite term.

15.2 An appointment under section 15.1 may be for the purposes of classifying and valuing particular interests in land in the assessment area and applying exemptions in accordance with section 7 as set out in the band council resolution.

#### 16. Actual value

16.1 For the purpose of determining the actual value of an interest in land for an assessment roll, the valuation date is July 1.

16.2 The actual value of the interest in land for an assessment roll is to be determined as if on the valuation date:

16.2.1 the interest in land and all other properties were in the physical condition that they are in on December 31 of the assessment year; and

16.2.2 the permitted use of the property and all other interests in land were the same as on December 31 of the assessment year.

#### 17. Assessment

17.1 The assessor shall assess interests in land according to the classes of real property and, in default of any other classification of real property by the Council,

the classes set out below and otherwise described in the *Municipal Government Act*, RSA 2000, c.M-26 as amended shall apply:

- 17.1.1 class 1 - residential;
- 17.1.2 class 2 - non-residential;
- 17.1.3 class 3 - farm land;
- 17.1.4 class 4 - machinery and equipment; and
- 17.1.5 class 5 - linear property.

17.2 Except as otherwise provided in this by-law, for the purposes of assessing interests in land the assessor shall use the practices and regulations established under the *Municipal Government Act*, RSA 2000, c.M-26 as amended from time to time.

17.3 Except as provided in sections 17.2 and 17.4, the assessor shall value land and improvements at their actual value.

17.4 If Council has, in a lease or other instrument granting an interest in land, placed a restriction on the use of the land, the assessor shall consider the restriction.

17.5 The duration of the interest in land or the right of Council to terminate an interest in land is not a restriction within the meaning of section 17.4.

## PART 8

### ASSESSMENT ROLL

#### **18. Content of assessment roll**

18.1 No later than May 15 of each taxation year, the assessor shall prepare an assessment roll containing the following particulars:

- 18.1.1 the name and last known address of the person assessed;
- 18.1.2 an accurate or legal description of the land;
- 18.1.3 the classification of
  - 18.1.3.1 the land, and
  - 18.1.3.2 the improvements;
- 18.1.4 the actual value by classification of
  - 18.1.4.1 the land, and
  - 18.1.4.2 the improvements;



18.1.5 the total assessed value;

18.1.6 the total assessed value of exemptions from taxation, where applicable;

18.1.7 the total net taxable value; and

18.1.8 any other necessary information.

18.2 The assessor shall include in the assessment roll the particulars set out in section 18.1 for any interest in land in respect of which grants-in-lieu of taxes may be accepted.

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

**19. Address information on assessment roll**

19.1 A person whose name appears in the assessment roll shall give written notice to the tax administrator or assessor of any change of address.

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

**20. Approval and inspection of assessment roll**

20.1 The assessment roll is effective on its approval by Chief and Council.

20.2 On approval, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

**21. Notice of assessment**

21.1 The tax administrator or the assessor shall on or before May 31 of each year mail a notice of assessment to every person named in the assessment roll in respect of each interest in land for which that person is liable to taxation or for which grants-in-lieu of taxes may be sought.

21.2 The notice of assessment shall contain the information set out in the assessment roll in respect of that interest in land and shall contain a statement as to the right of appeal.

**PART 9**

**AMENDMENTS TO ASSESSMENT ROLL**

**22. Amendments**

22.1 Where the assessor finds that during the current taxation year:

- 22.1.1 a taxable interest in land is not entered in the assessment roll;
- 22.1.2 the value of an interest in land is not the same as the valuation entered in the assessment roll by reason of
  - 22.1.2.1 the demolition, destruction or damaging of an improvement,
  - 22.1.2.2 new construction or new improvements,
  - 22.1.2.3 a change in a permitted use, or
  - 22.1.2.4 a subdivision;
- 22.1.3 there has been a change in the possession, use or occupation;
- 22.1.4 there is a clerical error; or
- 22.1.5 there has been a change in the eligibility for an exemption from taxation;

the assessor shall amend the assessment roll to effect the necessary changes but subject to section 24, shall not make any amendments after December 31 of the current taxation year.

### **23. Notification of amendment**

23.1 Where the assessment roll is amended, the assessor shall, as soon as practical after adoption of the amended assessment roll by band council resolution, mail a notice of the amended assessment to each person affected including the information described in section 21.2.

### **24. Under-assessment**

24.1 Where there has been an under-assessment resulting from:

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

the assessor shall issue an amended assessment notice for the current year and for each previous year during which the condition giving rise to the amendment to the assessment roll existed including the information described in section 21.2.

### **25. Pro-rated re-assessment**

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

### **26. Application of rules to amended assessments**

26.1 Parts 8, 10, 11, 12, and 14 apply with respect to an amended assessment roll and to an amended assessment notice.

**27. Refund of excess tax**

27.1 Where Council approves an amendment to the assessment roll for the current year, the tax administrator shall forthwith refund any excess taxes that have been paid. Any unpaid balance shall, subject to notice of assessment and taxation, be due and payable, notwithstanding a receipt or certificate given by the tax administrator.

**PART 10  
APPEALS**

**28. Assessment Review Committee**

28.1 Chief and Council, by band council resolution, shall establish an Assessment Review Committee consisting of:

28.1.1 one person who is or was duly qualified to practice law in the Province of Alberta, or who is or was a Judge or Justice of any level of Court in the Province of Alberta;

28.1.2 one person who has sat as a member of an appeal board to review assessments in the Province of Alberta;

28.1.3 one person who is a member but who does not have any direct or indirect financial interest in any real property assessment to which an appeal relates.

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

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

28.4 Each member of the Assessment Review Committee and each substitute member actually appointed to act, shall be paid for his or her services as a member of the Assessment Review Committee at a rate of five hundred (\$500) dollars per day for time spent on activities related to the Assessment Review Committee.

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

28.5.1 is convicted of an offense under the *Criminal Code* (Canada);

28.5.2 fails to attend three (3) consecutive appeal hearings; or

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

## **29. Appeal to Assessment Review Committee**

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

29.1.1 the liability to assessment;

29.1.2 the assessed value;

29.1.3 the assessment classification; or

29.1.4 any alleged error or omission.

29.2 An appellant shall file an appeal by delivering a notice of appeal containing a statement of the grounds of appeal with the Assessment Review Committee no later than thirty (30) days after the mailing of the assessment notice.

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

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

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

29.6 All appeals shall be decided by the Assessment Review Committee no later than one hundred and fifty (150) days following the mailing of the assessment notice.

## **30. Jurisdiction of the Assessment Review Committee**

30.1 The Assessment Review Committee shall:

30.1.1 hear all appeals from assessment notices;

30.1.2 investigate and advise Chief and Council on assessments, assessment classifications and assessment rolls which the Committee deems necessary;

30.1.3 select a chairperson who shall supervise and direct the work of the Committee;

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

30.1.5 have custody of all records, documents, evidence and proceedings before the Assessment Review Committee;

30.1.6 have control of its proceedings in order to fairly and adequately determine any appeal; and

30.1.7 where an appeal relates to an interest in land of which a person other than the appellant is the holder, give that person written notice of the time, date, and place of the hearing of the appeal, and the nature of the appeal.

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

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

30.2.2 act impartially, fairly and reasonably, to the best of their skill and ability.

### **31. Chairperson**

31.1 The chairperson of the Assessment Review Committee shall:

31.1.1 supervise and direct the work of the Committee; and

31.1.2 preside at sittings of the Committee.

### **32. Secretary**

32.1 Chief and Council shall appoint a secretary of the Assessment Review Committee.

32.2 The secretary of the Assessment Review Committee shall:

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

32.2.2 relating to his or her office follow the direction of the chairperson or the Committee.

### **33. Parties to appeal**

33.1 The assessor, or his or her designate, shall be a party to all appeal proceedings under this by-law and the Assessment Review Committee shall give the assessor reasonable written notice of any appeal and opportunity to be heard at any appeal proceedings.

33.2 The Assessment Review Committee shall give the Chief and Council ten (10) days written notice of, and an opportunity to be heard at any appeal proceedings which raise issues of law regarding anything done under this by-law.

#### **34. Decision making**

34.1 A majority of the members of the Assessment Review Committee constitutes a quorum.

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

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

#### **35. Procedures**

35.1 Chief and Council, by band council resolution, may establish procedures for the conduct of the proceedings of the Assessment Review Committee which shall not be inconsistent with this by-law.

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

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

35.2.2 is the Chief or a member of Council;

35.2.3 is an employee of the First Nation or Council; or

35.2.4 has financial dealings with the First Nation or Council which might reasonably give rise to a conflict of interest and impair that person's ability to deal fairly and impartially with an appeal as required under the terms of this by-law.

#### **36. Hearings**

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

36.2 The Assessment Review Committee shall mail a notice of hearing to all parties to the appeal.

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

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

**37. Notice to attend**

37.1 The Assessment Review Committee may request the attendance of witnesses and the production and inspection of documents.

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

37.3 Where a party requests that a notice be served by a member of the Committee, the chairperson of the Committee shall sign and issue the notice and the party shall serve it on the witness at least two (2) days before the appeal.

37.4 The party requesting the attendance of a witness shall pay a ten (\$10) dollar witness fee plus reasonable traveling expenses to the witness to attend and give evidence before the Assessment Review Committee, on the time and date set out in the notice.

**38. Reserving decision**

38.1 Subject to section 29.6, the Assessment Review Committee may, after hearing an appeal, postpone consideration and the appellant shall, if required by the Committee, produce all relevant books, papers, documents and answer all proper questions and give all necessary information affecting the interest in land or the matter under consideration.

**39. Costs**

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

**40. Onus of proof**

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

**41. Decision of Assessment Review Committee**

41.1 The Assessment Review Committee shall submit to Council its decision on each appeal, including the vote of each member of the Committee, either in favour of, or against allowing the appeal.

41.2 Notwithstanding section 29.6, the Assessment Review Committee may, with the consent of all parties to an appeal and without prejudice to the rights of any party, adjourn the appeal from time to time beyond the time for completion of the appeals and shall advise Chief and Council as provided in this section.

41.3 Upon the receipt of the decision of the Assessment Review Committee, Chief and Council shall instruct the assessor to prepare a final assessment roll including any amendments resulting from the decisions in section 41.1.

41.4 Not later than fourteen (14) days from the receipt of the instructions pursuant to section 41.3 the assessor shall notify in writing each appellant and person affected by the appeal, of the decision of the Assessment Review Committee.

41.5 The notice given under section 41.4 shall state that the appellant has a further right of appeal to a court of competent jurisdiction.

#### **42. Amendment pursuant to decision**

42.1 Where the assessor is directed to amend an assessment roll under section 41.3, the assessor shall do so within fourteen (14) days, and shall return the assessment roll forthwith to the chairperson of the Assessment Review Committee.

42.2 The assessor shall date and initial amendments made to the assessment roll.

42.3 Upon receiving an amended assessment roll, the chairperson of the Assessment Review Committee shall:

42.3.1 verify that the roll has been amended according to the decisions of the Assessment Review Committee under sections 41.3 and 41.4;

42.3.2 authenticate the assessment roll by affixing to it a sworn or affirmed statement in the form prescribed by Chief and Council; and

42.3.3 forward the authenticated assessment roll to the taxation authority.

### **PART 11**

#### **TAX NOTICE**

#### **43. Delivery**

43.1 Where Council adopts an assessment roll, the tax administrator shall no later than May 31 mail to every person whose name appears in the assessment roll, a tax notice in respect of each interest in land for which that person is liable to taxation, and, in the case of an amended assessment roll that has been adopted, the tax administrator shall mail an amended tax notice to every person affected by the amendment.



43.2 The tax notice referred to in section 43.1 shall include the particulars of the assessed value, the taxes due, any arrears and interest, where payment is to be made, and the manner of payment.

43.3 The tax administrator shall enter the date of mailing the tax notice on the assessment roll.

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

43.5 Where applicable, a tax notice shall state that taxes are payable in conjunction with periodic lease payments under part 13.

#### **44. Refunds**

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

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

### **PART 12**

#### **DUE DATE AND INTEREST**

##### **45. Due date**

45.1 Subject to sections 46.1 and 46.6, taxes levied in a tax notice mailed under section 43.1 are due and payable as of June 30 of the year in which they are first levied at the office of the taxation authority notwithstanding that an appeal may be pending.

##### **46. Payment**

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

46.2 Where any person alleges that he or she is not liable to pay taxes imposed pursuant to this by-law, the person shall either initiate proceedings in a court of competent jurisdiction or launch an appeal within thirty (30) days of the date of mailing of the tax notice.

46.3 Unless a challenge is initiated pursuant to section 46.2, the taxpayer shall thereafter be estopped from denying liability to pay taxes and estopped from challenging any steps taken to enforce the payment of taxes.

46.4 Any other person who has registered a security interest against the taxpayer's interest in land in the registers may pay the taxes due and such payment shall extinguish the debt owing to the taxation authority.

46.5 Where taxes are due and payable in conjunction with payment of rent under part 13, the proportionate payment is due and payable on the date that the rent is due and payable.

46.6 Where an assessment roll is amended under this by-law, it shall, for the purposes of this part, be deemed to be amended as of the date of adoption of the assessment roll.

#### **47. Interest**

47.1 If all or any portion of taxes remains unpaid after June 30 of the year they are first levied, the unpaid portion shall accrue interest at one (1%) per cent per month or part thereof and shall be compounded annually.

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

### **PART 13**

#### **PERIODIC PAYMENTS**

#### **48. Periodic payment**

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

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

### **PART 14**

#### **RECEIPTS AND CERTIFICATES**

#### **49. Receipts**

49.1 Except where part 13 applies, on receipt of a payment of taxes the tax administrator shall issue an official receipt to the taxpayer and shall enter the number of the receipt on the assessment roll opposite the interest in land for which the taxes are paid.

**50. Certificates**

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

**PART 15**

**APPLICATION OF REVENUES**

**51. Deposits**

51.1 All moneys raised under this by-law shall be placed in a special account or accounts.

51.2 Moneys raised shall include:

51.2.1 taxes;

51.2.2 grants-in-lieu of taxes;

51.2.3 interest; and

51.2.4 amounts collected on account of costs.

**52. Expenditures**

52.1 Subject to section 52.2, an expenditure made out of moneys raised under this by-law shall be made under authority of a separate by-law.

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

52.2.1 refunds of overpayment and interest;

52.2.2 all expenses of preparation and administration of this by-law;

52.2.3 remuneration of the assessor and the tax administrator; and

52.2.4 all legal costs and other expenses of enforcement of this by-law.

**PART 16**

**COLLECTION AND ENFORCEMENT**

**53. Proof of debt**

53.1 The taxation authority may charge the person named in an assessment roll with all reasonable costs incurred in the collection of taxes or other costs imposed by the Council under this by-law.

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

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

#### **54. Special lien and priority of claim**

54.1 Taxes due and payable are a special lien and encumbrance on the interest in land.

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

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

54.4 The tax administrator may register a certificate issued under section 53.3 in either register on or after January 2 following the year in which the taxes are imposed.

54.5 Pursuant to section 54.4, the special lien and encumbrance shall have priority over every subsequently registered claim, privilege, lien, charge, security interest, or encumbrance of every person.

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

54.7 The special lien and encumbrance is not lost or impaired by reason of any technical error or omission.

#### **55. Demand for payment and notice of enforcement proceedings**

55.1 Except for tax proceedings postponed pursuant to section 55.6, on or after January 2 following the year for which taxes are imposed, the tax administrator shall prepare a list of outstanding taxes and of the persons liable for payment.

55.2 Within thirty (30) days of completion of the list pursuant to section 55.1, the tax administrator shall mail a demand for payment and notice of enforcement proceedings to every person named on the list, and to every tenant, agent or person whose rights, proprietary or otherwise, may be affected by the enforcement proceedings.

55.3 The demand for payment and notice of enforcement proceedings shall state:

55.3.1 the amount of all taxes, interest, costs and fees due and payable on the date of the notice; and

55.3.2 the date on which procedures may be taken for the enforcement and collection of the debt.

55.4 For the purposes of this section the mailing of a demand for payment and notice of enforcement proceedings is deemed to be delivery to the addressee.

55.5 Upon the expiration of thirty (30) days from the mailing of the demand for payment and notice of enforcement proceedings, the tax administrator shall request authorization from Council to commence enforcement proceedings against the tax debtors. Council may direct the tax administrator to commence enforcement proceedings.

55.6 Council may upon application by the tax debtor:

55.6.1 postpone taking enforcement proceedings for a specified period; or

55.6.2 reduce or remit the taxes where Council determines that:

55.6.2.1 full payment would result in undue hardship to the tax debtor; or

55.6.2.2 it is necessary and in the best interest of the First Nation to effect a transfer of the tax debtor's interest.

**56. Distress: seizure of goods**

56.1 With the authorization of Council, the tax administrator may proceed by way of distress if the taxes or any portion thereof remain unpaid after the thirty (30) day period provided by section 55.5 or the period specified by Council pursuant to section 55.6 has expired.

56.2 The tax administrator shall serve a notice of distress on the tax debtor. The notice of distress shall state:

56.2.1 that the failure to pay the outstanding tax debt will result in the seizure by distress of the property described in the notice;

56.2.2 that the tax debtor has the right to commence legal proceedings in a court of competent jurisdiction within sixty (60) days of the date of the seizure failing which the tax debtor is estopped from denying the validity of the seizure; and

56.2.3 that the tax debtor will be deemed to have abandoned the seized property if the tax debt remains unpaid or the tax debtor fails to commence proceedings as described in section 56.2.2 and that the property will be sold by public auction.

56.3 If the taxes, or any portion thereof, remain outstanding following the time provided by the notice of distress, the tax administrator shall effect a seizure by distress of such goods and post a notice on the goods which are seized. The seized goods shall then be in the possession of the First Nation, as represented by the tax administrator.

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

#### **57. Distress: sale of seized goods**

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

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

57.3 A notice of sale of goods seized by distress shall be published in at least one (1) newspaper of general local circulation at least seven (7) days prior to the sale, and shall be posted on the tax debtor's premises located on Reserve.

57.4 The sale of the goods seized by distress shall be conducted at the time and place advertised pursuant to section 57.3, unless it is necessary to adjourn such sale, in which case an additional notice shall be published in the manner provided by section 57.3.

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

57.6 Goods of a 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.

#### **58. Sale of improvements or proprietary interest**

58.1 If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by section 55.5 or the period specified by Council pursuant to section 55.6 has expired, Council may authorize the tax administrator to proceed by way of sale of improvements or proprietary interest. The tax administrator shall serve on the tax debtor a notice of sale of improvements and disposition of interest in land.

58.2 The notice of sale of improvements and disposition of interest in land shall state:

58.2.1 that the failure to pay the outstanding tax debt within sixty (60) days will result in the sale by public auction of the improvements and/or interests in land described in the notice;

58.2.2 that the improvements and/or interests in land may be redeemed by payment of the full amount of the tax debt together with all taxes, interest, and costs which have subsequently fallen due;

58.2.3 that upon the sale of the improvements and/or interest in land, the purchaser shall obtain title and shall be entitled to immediate vacant possession of the property.

58.3 On June 30 following the year in which the taxes are imposed or, if enforcement proceedings are postponed under section 55.6, six (6) months from the end of the period specified by Council, and upon the failure of the tax debtor to pay the outstanding taxes or to commence legal proceedings in a court of competent jurisdiction challenging the sale or disposition, the tax administrator shall sell the improvements or dispose of the interest of the tax debtor in the Reserve by public auction, or pursuant to section 58.4 by public tender.

58.4 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.

58.5 A notice of sale of improvements and disposition of interest in land shall be published in at least one (1) newspaper of general local circulation at least seven (7) days prior to the sale, and shall be posted on the tax debtor's premises located on Reserve.

58.6 The sale of the improvements and disposition of interest in land shall be conducted at the time and place advertised pursuant to section 58.5, unless it is necessary to adjourn such disposition. If an adjournment is necessary an additional notice shall be published in the manner provided by section 58.5.

58.7 With prior approval of Council, the tax administrator may at any sale and disposition, set an upset price equal to the outstanding taxes and that upset

price shall be the lowest price for which the improvements may be sold and the interest in land disposed.

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

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

58.10 If upon the expiration of the redemption period provided by section 58.9, any portion of the taxes remains outstanding, the disposition of the interest shall be considered final and with Ministerial consent, the purchaser shall obtain title to the interest in land. The tax administrator shall certify the transfer and register it in one or both registries and shall serve it on the tax debtor.

58.11 Upon the filing of the certificate provided by section 58.10, the purchaser shall be substituted for the tax debtor as the holder of the interest in land, and in addition to any other obligations, shall be liable for all future taxes assessed against that interest.

58.12 Upon the filing of the certificate provided by section 58.10, any surplus resulting from the sale and disposition, after deducting all outstanding taxes of the tax debtor, including reasonable costs and charges arising from the sale and disposition, shall be returned to the tax debtor. In the event that the tax administrator is uncertain who is entitled to such surplus the tax administrator shall pay such money into court by way of interpleader action.

58.13 Upon the filing of the certificate provided by section 58.10, any remaining debt of the tax debtor with respect to that interest in land, including all reasonable costs and charges arising from the sale and disposition, shall be extinguished.

58.14 If the First Nation has become the owner of the interest in land, the tax administrator may sell such within ninety (90) days for not less than the upset price set pursuant to section 58.7.

## **59. Cancellation of interest in land held by taxpayer**

59.1 If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by section 55.5 or the period specified by Council pursuant to section 55.6 has expired, Council may authorize the tax administrator to proceed



by way of cancellation of the interest. The tax administrator shall serve a notice of cancellation of the tax debtor's interest in land.

59.2 The notice of cancellation of the tax debtor's interest in land shall state that unless the tax debt is paid in full within six (6) months of the date of the notice, the tax debtor's interest in the land may be subject to cancellation and the tax debtor shall be required to immediately vacate the lands.

59.3 The tax administrator shall mail a copy of the notice to every place where the interest is registered.

59.4 Where taxes are not paid before June 30 of the year following the taxation year in which they were imposed or within six (6) months after the specified period if enforcement proceedings are postponed under section 55.6, Council may direct the tax administrator to cancel the lease, licence or permit to occupy the interest in land. The tax administrator shall certify the cancellation and shall register it in the registers.

59.5 Upon cancellation of the tax debtor's interest and with the consent of the Minister, the taxation authority shall acquire the interest in the land free and clear of all encumbrances or charges.

#### **60. Forfeiture of property**

60.1 Notwithstanding any other action for the recovery of taxes set out in this by-law, if any taxes remain unpaid twenty-four (24) months after the mailing of the demand for payment and notice of enforcement, the tax debtor's interest in land in respect of which the taxes remain unpaid shall, subject to section 60, be absolutely forfeited.

60.2 The tax debtor's interest in land shall be forfeited forty (40) days after the tax administrator serves a notice of forfeiture on the tax debtor and on anyone else who may be in lawful possession of the interest in land.

60.3 Prior to serving the notice of forfeiture, the tax administrator shall obtain authorization from Council to proceed by forfeiture.

60.4 The notice of forfeiture shall state:

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

60.4.2 the amount of all taxes, costs and fees due and payable on the date of the notice;

60.4.3 the date on which the interest in land held by the tax debtor will forfeit;

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

60.4.5 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 third party interests which otherwise attach to the interest in land.

60.5 The notice of forfeiture shall be mailed or delivered to the tax debtor's last known address or to the address of the person specified in the records of the taxation authority.

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

60.6.1 includes all taxes then due and payable;

60.6.2 includes the reasonable costs incurred by the taxation authority in the forfeiture proceedings; and

60.6.3 is made before forfeiture occurs under this section.

60.7 With the consent of the Minister, the tax administrator shall certify that the interest in land held by the tax debtor has been forfeited and the Registrar shall record the document cancelling the tax debtor's interest in the registers.

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

## **61. Absconding taxpayer**

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

## **62. Discontinuance of services**

62.1 If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by section 55.5 or the period specified by Council pursuant to section 55.6, Council may authorize that any services provided by the First Nation or pursuant to any contract with the First Nation, to the tax debtor or to the interest in land assessed pursuant to this by-law be discontinued. A notice of discontinuance of services shall be delivered to the tax debtor thirty (30) days prior to such discontinuance, and shall include the date, time and place within that thirty (30) days when the tax debtor may appear before Council to show cause as to why the services should not be discontinued and Council shall determine whether or not it will discontinue such services.

PART 17

SERVICE AND LOCAL IMPROVEMENT CHARGES

**63. Service and local improvement charges**

63.1 Council may by by-law impose service and local improvement charges applicable to a part of the Reserve (in this part called the “area”) to raise money for the following purposes:

63.1.1 the construction or installation of a highway, lane, sidewalk, boulevard, sanitary or storm sewer, irrigation work, street lights, water supply system, parking facility, gas supply system, drain, or other works that benefit property in the area;

63.1.2 the maintenance, operation, repair or construction of works;

63.1.3 the cutting of grass or weeds or the trimming of trees or shrubbery on any highway, lane or other public place;

63.1.4 the suppression of dust on any highway, lane, or other public place;

63.1.5 the collection and disposal of garbage;

63.1.6 the collection and disposal of night soil or the contents of sewage holding tanks; and

63.1.7 such other projects for the maintenance, improvement or repair of properties within the area as Council may determine to be necessary or beneficial.

**64. Meaning of “charge”**

64.1 In this part, “charge” means a local improvement charge and a service charge.

64.2 A charge shall be based on the actual or estimated annual cost of the local improvement or service and shall be levied at

64.2.1 a uniform rate, or

64.2.2 rates for each class of property based on:

64.2.2.1 the number of lineal feet along the fronting or abutting lands;

64.2.2.2 the area determined by the fronting or abutting lands;

64.2.2.3 the number of dwelling-units or commercial or industrial occupancies on the lands served; or

64.2.2.4 the estimated or actual use or consumption of the service by occupants of the lands served.

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

**65. Notice of charge**

65.1 Before imposing a charge, Council shall give at least fifteen (15) days notice by:

65.1.1 publishing the notice prior to the meeting referred to in section 65.3 in a newspaper of general circulation on the Reserve, if any;

65.1.2 posting the notice in the First Nation's administration offices and in prominent locations on the Reserve; and

65.1.3 sending the notice by registered mail to affected holders or occupiers who are not resident on the Reserve.

65.2 It shall be sufficient notice under section 65.1.3 if the address in the current assessment roll is used.

65.3 The notice shall state:

65.3.1 the intention of Council to have the work performed and to levy the charge;

65.3.2 the area in respect of which the charge is to be levied;

65.3.3 the rate at which the charge will be levied; and

65.3.4 that Council shall hold a public meeting to consider written and oral representations.

65.4 On the date and at the time and place set out in the notice, Council shall sit and receive and hear representations.

65.5 Council shall not proceed with the charge until after it holds public meetings to consider representations.

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

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

**66. Use of money raised by charges**

66.1 The tax administrator shall keep separate accounts for money raised by each charge under this part.

66.2 Council shall expend the money raised under this part, and any interest that has accrued on that money, for the purpose and within the area stated in the implementing by-law.

**67. Administration of charges**

67.1 Charges under this part shall be administered and enforced under this by-law in the same manner as taxes.

67.2 For greater certainty charges are a special lien under section 54.

67.3 The roll for a charge may be part of or a supplement to the assessment roll.

PART 18

GENERAL AND MISCELLANEOUS

**68. No invalidity**

68.1 Nothing under this by-law shall be rendered void or invalid, nor shall the liability of any person to pay tax or any other amount under this by-law be affected by:

68.1.1 an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

68.1.2 an error or omission in an assessment roll, tax notice, or any notice hereunder; or

68.1.3 a failure of the taxation authority to do something within the required time.

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

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

**69. Time**

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

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

**70. Service**

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

**71. Construction of by-law**

71.1 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.

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

**72. Effective date**

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

**73. Transitional**

73.1 Following the enactment of this by-law and for the tax year 2004 only, the dates set out in sections 12.1, 13.1, 18.1, 21.1, 43.1, 45.1, and 47.1 shall not apply and, in lieu thereof, the following shall apply:

73.1.1 In respect of section 12.1, the date “May 1” is replaced with “August 1”;

73.1.2 In respect of sections 13.1, 45.1, and 47.1, the date “June 30” is replaced with “September 30”;

73.1.3 In respect of section 18.1, the date “May 15” is replaced with “August 15”; and

73.1.4 In respect of sections 21.1 and 43.1, the date “May 31” is replaced with “August 31”.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the  [15]  day of April, 2004.

[Francis Gladue]   
Chief Francis Gladue

[Clara Moberly]   
Councillor Clara Moberly

[Leonard Young]   
Councillor Leonard Young

[Leonard Alook]   
Councillor Bert Alook

[Leonard Alook]   
Councillor Leonard Alook

[Marcel Gladue]   
Councillor Marcel Gladue

[Leonard Okemow]   
Councillor Leonard Okemow

**DENE THA' FIRST NATION  
2003 TAX RATES BY-LAW  
BY-LAW NO. 2003-03**

[Effective May 5, 2004]

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 Dene Tha' First Nation enacted the *Dene Tha' Property Assessment and Taxation By-law* on December 14, 1999

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

1. This By-law may be cited for all purposes as the *Dene Tha' 2003 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 each \$1000 of the assessed value of property for tax year 2003 shall be:

- (a) for property other than machinery and equipment: 1.60%
- (b) for machinery and equipment: 1.00%

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on October 27, 2003.

[Alexis Mercredi]

Acting Chief

[Joseph Chonkolay]

Councillor

[Sylvester Seniantha]

Councillor

[Ken Beaulieu]

Councillor

[Gordon Pastion]

Councillor

**FORT MCKAY FIRST NATION  
SETTLEMENT REVENUE ACCOUNT BY-LAW**

[Effective February 24, 2004]

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, R.S.C. 1985, c.I-5, the Chief and Council of a First Nation may, subject to the approval of the Minister of Indian Affairs and Northern Development, enact by-laws for the appropriation and expenditure of moneys of the band to defray band expenses and matters arising out of or ancillary thereto;

B. The Fort McKay First Nation (“FMFN”) and Her Majesty the Queen in right of Canada have entered into a Treaty Entitlement Settlement Agreement (the “Settlement Agreement”) dated for reference the 3rd day of September, 2003 under which Settlement Funds to which the FMFN became irrevocably entitled are to be held in trust for the use and benefit of the FMFN;

C. Pursuant to the Settlement Agreement, the FMFN has entered into a Settlement Trust Agreement (the “Trust Agreement”) dated as of the ~~[10th]~~ day of December, 2003 between FMFN, as Settlor, and Royal Trust (the “Trustee”), as Trustee, establishing the Fort McKay Settlement Trust (the “Trust”);

D. Pursuant to the terms of the Trust Agreement:

- (i) funds received and held by the Trustee may be invested in Authorized Investments which will generate an Annual Income;
- (ii) Annual Income of the Trust is to be paid by the Trustee to the FMFN Settlement Revenue Account; and
- (iii) Annual Income paid by the Trustee to the FMFN Settlement Revenue Account shall be governed by the *FMFN Settlement Revenue Account By-law*; and

E. The Council of the FMFN wish to enact the following by-law.

**SHORT TITLE**

1. This by-law shall be known as the *Fort McKay First Nation Settlement Revenue Account By-law* (the “By-law”).

2. In this By-law:

- (a) “Majority of Electors” means, for purposes of a Special Meeting held pursuant to this By-law, that sixty (60%) percent plus one (1) of the number of eligible Electors *in attendance* who voted, voted in favour of the question or questions posed at such Special Meeting;



(b) “Special Meeting” means a meeting of Electors called by the Council for which fourteen (14) days notice of the time, date, place and purpose of the meeting has been posted in the First Nation office in Fort McKay, the Athabasca Tribal Corporation offices in Fort McMurray and other places designated by the Council; and

(c) Any of the terms not defined in this By-law shall have the same meaning as set out in the Settlement Agreement and the Trust Agreement.

#### INFLATION PROTECTION OF ASSETS IN SETTLEMENT TRUST

3. Prior to March 1 in each Fiscal Year, the Council shall make a cash contribution to the Heritage Account of the Trust from the FMFN Settlement Revenue Account equal to the total value of the cash and assets held in the Heritage Account as of December 31 of the prior Fiscal Year of the Trust times (i) the rate of inflation for the prior Fiscal Year plus (ii) one (1%) percent.

#### APPROVAL OF ANNUAL BUDGET FOR EXPENDITURES

4.(a) After the payment of the amount set out in section 3, the Council shall not permit the expenditure of the balance of funds remaining in the FMFN Settlement Revenue Account without the approval of a Majority of Electors present at a Special Meeting of a budget prepared by the Council for the expenditure of the balance of the funds remaining in the FMFN Settlement Revenue Account.

(b) The Special Meeting shall be held prior to May 30 in each Fiscal Year.

#### PER CAPITA PAYMENTS TO MEMBERS

5.(a) Subject to paragraph (b) and section 4, the Council may include in the budget a one (1) time Per Capita Distribution in each Fiscal Year to all Members of FMFN from the balance of funds in the FMFN Revenue Account.

(b) The total amount of the Per Capita Distribution shall not exceed sixty (60%) percent of the amount remaining in the FMFN Revenue Account after the payment of the amounts set out in section 3.

#### ADMINISTRATION AND ENFORCEMENT

6. The Council shall ensure that any person responsible for the receipt and expenditure of funds from the Trust adheres to the provisions of this By-law.

#### AUDIT

7.(a) The Council shall provide for a separate audit for the expenditure of funds paid to the FMFN Settlement Revenue Account which shall indicate whether the actual expenditures were in accordance with section 3 and the budget approved by a Majority of Electors pursuant to section 4.

- (b) The audit shall be posted in the First Nation office.

#### GENERAL

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

**9.** 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.

**10.** In this By-law, words in the singular include the plural, and words in the plural include the singular.

#### AMENDMENTS AND REPEAL

**11.** Any amendment or repeal of this By-law shall only be made after a Special Majority of Electors (as defined in the Trust Agreement) vote in favour of an amendment or repeal of this By-law in a Referendum.

**12.** The Referendum procedures shall be consistent with the Referendum Regulations as provided for in the Trust Agreement.

#### COMING INTO FORCE

**13.** This By-law shall come into force immediately upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY PASSED BY Band Council Resolution of the Fort McKay First Nation at a duly convened meeting held on the [10th] day of [December], 2003.

A quorum existing.

[Jim Boucher]

Chief Jim Boucher

[Mavis Mercredi]

Councillor Mavis Mercredi

[Mike Orr]

Councillor Mike Orr

**SIKSIKA NATION**  
**REVENUE ACCOUNT BY-LAW**  
**BY-LAW NO. 2003-02**

[Effective December 10, 2003]

This is a By-law for the Expenditure of Net Annual Income Due and Payable to  
the Siksika Nation from the Siksika Trust

**PREAMBLE**

WHEREAS the Siksika Nation and Her Majesty the Queen in Right of Canada entered into the Siksika Acreage Discrepancy (Surface) Claim Settlement Agreement dated for reference the 10th day of December, 2002 (the "Settlement Agreement") whereby the Siksika Nation will receive Compensation of seventy-three million five hundred thousand dollars (\$73,500,000) and Interest of up to seven million four hundred twenty-five thousand dollars (\$7,425,000), for a total of up to eighty million nine hundred twenty-five thousand dollars (\$80,925,000);

AND WHEREAS, pursuant to the Settlement Agreement, the Siksika Nation and The Bank of Nova Scotia Trust Company entered into a Trust Agreement dated for reference the 10th day of December, 2002 (the "Trust Agreement") establishing the Siksika Trust to provide for the management, protection and investment of the Compensation and Interest and for the payment of Net Annual Income to the Siksika Nation;

AND WHEREAS the Siksika Nation *Financial Administration Code* was enacted by the Siksika Nation for the administration of Siksika Nation funds;

AND WHEREAS Section 83(1) of the *Indian Act*, R.S.C. 1985, c.I-5, provides that the council of a band may, subject to the approval of the Minister of Indian Affairs and Northern Development, make by-laws for the "appropriation and expenditure of moneys of the band to defray band expenses" and in relation to "any matter arising out of or ancillary to the exercise of powers under this section";

AND WHEREAS the Council wishes that expenditures of Net Annual Income due and payable to the Siksika Nation from the Siksika Trust be made in accordance with the Trust Agreement, this By-law and the Siksika Nation *Financial Administration Code*;

NOW THEREFORE the Council enacts this By-law to govern the investment, management and expenditure of Net Annual Income due and payable to the Siksika Nation from the Siksika Trust for the long term benefit of current and future Members of the Siksika Nation in accordance with the provisions of this By-law, the Trust Agreement, and the Siksika Nation *Financial Administration Code*.

## SECTION 1 – PURPOSE OF BY-LAW

**1.1** The purpose of this By-law is to govern the investment, management and expenditure of Net Annual Income paid to the Siksika Revenue Account from the Siksika Trust for the long term benefit of current and future Members of the Siksika Nation.

## SECTION 2 – DEFINITIONS

**2.1** This By-law may be cited for all purposes as the *Siksika Revenue Account By-law* (the “By-law”).

**2.2** Unless otherwise stated, words in this By-law shall have the same meaning as words defined in the Trust Agreement and the Siksika Nation *Financial Administration Code* unless the context is inconsistent therewith. In the event of any inconsistency, the terms of this By-law shall prevail.

**2.3** In this By-law:

“Accounts Income” means Net Annual Income from the Siksika Trust minus Re-investment Income;

“Chief Financial Officer” means the Corporate Services Senior Manager of the Siksika Nation or such other person appointed by Chief and Council from time to time with responsibility to manage the financial affairs of the Siksika Nation;

“Re-Investment Income” means thirty percent (30%) of Net Annual Income;

“Siksika entity” means a corporation, department, branch, agency, board, tribunal, commission, committee, society or other administrative division or unit of, or owned or controlled by, the Siksika Nation; and

“Treasury Board” means the “Board” as defined in the Siksika Nation *Financial Administration Code* or such other board of the Siksika Nation responsible from time to time for fulfilling the functions of the Treasury Board existing as of the date of this By-law.

## SECTION 3 – ESTABLISHMENT AND PURPOSE OF ACCOUNTS

**3.1** Pursuant to the Trust Agreement, the Council shall establish the Siksika Revenue Account in a Financial Institution situated on an Indian reserve, and such account shall be governed by the Council in accordance with this By-law and the Siksika Nation *Financial Administration Code*.

**3.2** In addition to the Siksika Revenue Account, the Council shall cause to be established a Community Account, an Economic Development Account and a Claims Account (the “Accounts”), each to be situated in a Financial Institution on an Indian reserve and to be administered in accordance with this By-law and the Siksika Nation *Financial Administration Code*.

**3.3** Any funds deposited to the Community Account may be invested or expended in accordance with this By-law for the use and benefit of the Siksika Nation for public services, infrastructure, capital (including the acquisition of lands for the use and benefit of the Siksika Nation), and per capita distributions.

**3.4** Any funds deposited to the Economic Development Account may be invested or expended in accordance with this By-law to promote economic development and job creation for Siksika Members through investment in businesses, joint ventures, and other profitable enterprises, including the acquisition of land, by the Siksika Nation or by Siksika Members, corporations or others approved by the Siksika Nation. Where investments are made and assets acquired are held by or for the benefit of the Siksika Nation, any income derived from such investments and assets shall be deposited to the Economic Development Account for re-investment by the Siksika Nation.

**3.5** Any funds deposited to the Claims Account may be invested or expended in accordance with this By-law to conduct research, file claims and commence legal action if necessary, and enter into negotiations with the Government of Canada, the Government of Alberta and any other necessary parties to seek redress for past grievances and to advance and protect aboriginal and treaty rights of the Siksika Nation.

#### SECTION 4 – DEPOSIT AND TRANSFER OF TRUST INCOME

**4.1** In accordance with the Trust Agreement, the Trustee shall, on behalf of the Siksika Nation:

- (a) pay all Authorized Expenses and Authorized Loan Payments from Annual Income directly from the Trust Account, and
- (b) deposit the balance for each Fiscal Year into the Siksika Revenue Account on or before December 31 of each Fiscal Year or as soon as practicable thereafter.

**4.2** On January 1 of each Fiscal Year or as soon as practicable thereafter, this By-law authorizes and directs the Chief Financial Officer, on behalf of the Siksika Nation, to:

- (a) transfer the Re-investment Income to the Trust Account in accordance with sections 5.4 and 5.5 of the Trust Agreement;
- (b) transfer to the Community Account fifty percent (50%) of the Accounts Income minus any Authorized Loan Payments made from the Trust Account on behalf of the Community Account;
- (c) transfer to the Economic Development Account thirty-five percent (35%) of the Accounts Income minus any Authorized Loan Payments made from the Trust Account on behalf of the Economic Development Account; and

(d) transfer to the Claims Account fifteen percent (15%) of the Accounts Income minus any Authorized Loan Payments made from the Trust Account on behalf of the Claims Account.

#### SECTION 5 – APPROVAL OF ANNUAL BUDGETS AND LOANS

**5.1** The Treasury Board in preparation for the annual budget process shall be responsible each year for:

(a) obtaining Council's objectives and priorities, and reviewing all proposals submitted by Council, Siksika entities, Members, or other proponents regarding the proposed expenditure of funds from the Community Account, the Economic Development Account and the Claims Account for the upcoming Fiscal Year, or the securing of loans against those portions of the Accounts Income to be deposited in the Community Account, the Economic Development Account and the Claims Account respectively;

(b) consulting with the departments within the Siksika Tribal Administration to prepare and present for approval by Council a draft budget setting forth the Treasury Board's recommendations on how funds from the Community Account, the Economic Development Account and the Claims Account should be spent in the upcoming Fiscal Year to meet Council's objectives and priorities;

(c) upon obtaining Council's approval of the draft budget, consulting with the Members of the Siksika Nation regarding the draft budget; and

(d) after consultations with the Members regarding the draft budget, identifying priorities and making final recommendations for decision by Council for the expenditure of those funds in the following Fiscal Year.

**5.2** Upon the recommendation of Treasury Board, the Council may, by Council Resolution, approve an Authorized Loan and direct the deposit of loan funds to the Community Account, the Economic Development Account or the Claims Account, provided that no more than each Account's share of the Accounts Income may be:

(a) used to secure loans authorized under each respective Account; or

(b) applied to make Authorized Loan Payments in relation to loans authorized under each respective Account.

**5.3** No moneys shall be expended from the Community Account, the Economic Development Account or the Claims Account, and no Authorized Loans shall be secured against those portions of the Accounts Income to be deposited in the Community Account, the Economic Development Account or the Claims Account respectively, without a prior recommendation from the Treasury Board and approval by Council.

**5.4** If Council does not approve a recommendation of the Treasury Board made pursuant to Section 5.1, the recommendation shall be referred back to the Treasury Board with Council's directions for further consideration and recommendation, provided that, if a recommendation satisfactory to the Council with respect to the Community Account, the Economic Development Account or the Claims Account cannot be achieved, the funds that would otherwise have been deposited to that Account for the purpose initially recommended by the Treasury Board for that Fiscal Year may be set aside and invested in the Siksika Revenue Account until a recommendation satisfactory to Council has been achieved, provided that Council may choose at any time to re-invest the funds to the Siksika Trust as Trust Capital.

## SECTION 6 – MANAGEMENT AND ADMINISTRATION OF ACCOUNTS

**6.1** Upon the recommendation of Treasury Board, the Council may authorize the transfer or loan of funds from the Community Account, the Economic Development Account or the Claims Account to a Siksika entity, provided that the following have been adopted by the Siksika entity and approved by Council Resolution:

- (a) policies and procedures for the administration, expenditure, grant or loan of such funds in accordance with the purposes set forth in those policies and procedures;
- (b) conflict of interest guidelines;
- (c) accountability and reporting guidelines; and
- (d) the terms and conditions of any agreement entered into with Council respecting the payment of income or profits to the Siksika Nation or the repayment of any monies loaned or transferred to the Siksika entity;

all of which shall comply with the Siksika Nation *Financial Administration Code*.

**6.2** Funds accruing to the Community Account, the Economic Development Account or the Claims Account may be directed to service Authorized Loan Payments on loans taken to achieve the purpose of the Account, as long as the Siksika entity that received the loan was in compliance with Section 6.1 at the time the loan was incurred and the loan was approved by Council Resolution.

**6.3** Where an Authorized Loan is approved and deposited to the Community Account, the Economic Development Account or the Claims Account, the Council irrevocably directs the Trustee to make Authorized Loan Payments on behalf of the Siksika Nation directly from the Trust Account, and Authorized Loan Payments shall continue to be paid from the Trust Account until the entire debt obligation is met even if the Siksika entity that received the loan should fail to comply with Section 6.1 after the loan is disbursed by the lender.

**6.4** If a Siksika entity fails to comply with Section 6.1, the funds that would otherwise have been distributed to that Siksika entity shall be set aside and invested in the Siksika Revenue Account for a maximum period of twelve months following the date on which the Council would have made the distribution, and should that Siksika entity continue to fail to comply with Section 6.1 at the end of the twelve month period, the Council may re-invest the funds to the Siksika Trust as Trust Capital.

## SECTION 7 – PROTECTION, ACCOUNTABILITY AND ENFORCEMENT

**7.1** The Council shall not:

- (a) lend, release, distribute or advance funds held in the Siksika Revenue Account except in accordance with this By-law; or
- (b) use funds held in the Siksika Revenue Account as security or collateral for any loan, mortgage, pledge or any other charge except for the purposes of securing Authorized Loan Payments in accordance with this By-law.

**7.2** The Chief Financial Officer shall cause the Siksika entity responsible for the Siksika Revenue Account, the Community Account, the Economic Development Account and the Claims Account to provide, within ninety (90) days of the end of each Fiscal Year, audited financial statements and annual reports to the Council and the Trustee detailing the activities and expenditures of the Accounts.

**7.3** The financial statements and annual reports required by Section 7.2 shall be prepared in accordance with the generally accepted accounting principles of the Canadian Institute of Chartered Accountants, and audited in accordance with generally accepted auditing standards by an independent auditor who is a member in good standing of an association of auditors incorporated under the laws of the Province of Alberta and who has been appointed by Council in accordance with the Siksika Nation *Financial Administration Code*. The audits shall include a general review of the adequacy of the accounting procedures and systems of control employed to operate the Siksika Revenue Account, the Community Account, the Economic Development Account and the Claims Account.

**7.4** The Chief Financial Officer shall cause to be posted in the administrative offices of the Council, in an area to which the Members have access, copies of the audited financial statements and annual reports within fifteen (15) days of Council approving the audited financial statements, and any Member shall be entitled to receive a copy of the audited financial statements and annual reports from the Council.

**7.5** The Chief Financial Officer shall include, in his or her annual report pursuant to this By-law, a disclosure indicating whether the Chief Financial Officer received the audited financial statements and/or annual reports for the Accounts.



**7.6** The Council shall conduct a minimum of two (2) community information meetings with the Members in each Fiscal Year, at which the Council, Trustee and the Chief Financial Officer shall present the audits and annual reports pertaining to the Siksika Trust, the Siksika Revenue Account, the Community Account, the Economic Development Account and the Claims Account to the Members.

**7.7** The Council, on behalf of the Siksika Nation, shall have standing to bring action against any person for the use of moneys deposited to the Siksika Revenue Account, the Community Account, the Economic Development Account or the Claims Account in a manner that is inconsistent with the purpose of that Account.

**7.8** Any Siksika Member shall have standing to commence an action with respect to any use of moneys deposited to the Siksika Revenue Account, the Community Account, the Economic Development Account or the Claims Account in a manner which is alleged to be inconsistent with the purpose of that Account.

**7.9** No civil proceedings lie against a member of Council or an employee of the Siksika Nation for anything done, or omitted to be done,

(a) during the course of the exercise or performance in good faith of such person's duties or obligations in accordance with the Trust Agreement, this By-law, the *Indian Act*, the Siksika Nation *Financial Administration Code*, a Council Resolution or other Siksika Nation law, or

(b) in accordance with the opinions or advice obtained from a trustee, solicitor, auditor, valuer, investment counsellor, appraiser or other expert who is reasonably considered to be a person or persons on whom reliance may be placed with respect to the matter in issue under the circumstances.

**7.10** Council and any person who, at the request of Council, is serving or shall have served as an employee, advisor, consultant, agent or subcontractor of the Siksika Nation in respect of the Siksika Trust or this By-law shall be indemnified and saved harmless by the Siksika Nation against all losses, claims, damages, liabilities, obligations, and reasonable costs and expenses (including judgements, fines, penalties, amounts paid in settlement and counsel and accountants' fees) of whatsoever kind or nature incurred by, borne by or asserted against any of such indemnified parties in any way arising from any act or omission in relation to the exercise or performance in good faith of such person's duties or obligations, unless such losses, claims, damages, liabilities, obligations, costs and expenses (including judgements, fines, penalties, amounts paid in settlement, and counsel and accountants fees) arise from the fraud, willful default or negligence of such party.

**7.11** The right of indemnification set forth in Section 7.9 shall not be exclusive of any rights to which the Council or any person referred to in this section

may be entitled as a matter of law or equity or which may be lawfully granted to him by agreement or a court of law.

#### SECTION 8 – AMENDMENTS AND REPEAL

**8.1** No amendment or repeal of this By-law is valid unless initiated by Council Resolution and approved by at least sixty percent (60%) of the Electors of the Siksika Nation who cast ballots in a referendum vote held pursuant to any referendum by-law or regulation enacted by the Siksika Nation from time to time, provided that, for the purposes of establishing quorum under this section only, at least fifty percent (50%) of the Electors plus one cast ballots in the said referendum.

**8.2** Where the Siksika Nation has not enacted a referendum by-law or regulation for the purposes of considering proposed amendments to the Trust Agreement and this By-law, the *Indian Referendum Regulations* under the *Indian Act* shall apply, subject to any amendments that the Council considers necessary in its discretion to comply with the provisions of the Trust Agreement.

#### SECTION 9 – GENERAL

**9.1** Headings form no part of this By-law, but shall be construed as being inserted for reference only.

**9.2** 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.

**9.3** In this By-law, words in the singular include the plural, and words in the plural include the singular.

#### SECTION 10 – COMING INTO FORCE

**10.1** This By-law shall come into force immediately upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW is hereby passed by Council Resolution No. [03-71] at a duly convened meeting of the Council of the Siksika Nation this [24th] day of [November], 2003, a quorum existing.

[Adrian Stimson]

Chief

[Clarence Wolfeg]

Councillor

[Debbie Smith]

Councillor

[Clifford Many Guns]

Councillor

[Eldon Weasel Child]

Councillor

[Gerald Sitting Eagle]  
Councillor

[Jason Doore]  
Councillor

[Morris Running Rabbit]  
Councillor

[Scotty Many Guns]  
Councillor

[Ruth Scalplock]  
Councillor

The quorum of Chief and Council is [7] Members.

The Council of the Siksika Nation DOES HEREBY RESOLVE:

WHEREAS the Siksika Nation and Canada have entered into a Settlement Agreement with regard to the Siksika Nation’s Acreage Discrepancy (Surface) Claim (the “Settlement Agreement”);

WHEREAS Canada has now advanced a portion of the Compensation to the Siksika Nation in accordance with the terms of the Settlement Agreement;

WHEREAS the Settlement Agreement provides under paragraph 10.1(g) that “Siksika shall use its best efforts to enact a Siksika Revenue Account By-law as contemplated by the Siksika Trust Agreement to govern the expenditure of income earned from the Siksika Trust in the best interests of Siksika and its Members, and no portion of the Compensation paid by Canada into the Siksika Trust Account in accordance with paragraph 9.3 of this Settlement Agreement, or income derived therefrom, shall be paid out by the Trustee until such by-law has been approved by Siksika and Canada and is of full force and effect”;

NOW THEREFORE BE IT RESOLVED THAT:

The attached Revenue Account By-law be and is hereby approved by Chief and Council in accordance with the requirements of the Settlement Agreement.

Quorum [7]

[Adrian Stimson]  
Chief

[Gerald Sitting Eagle]  
Councillor

[Clarence Wolfleg]  
Councillor

[Clifford Many Guns]  
Councillor

[Debbie Smith]  
Councillor

[Eldon Weasel Child]  
Councillor

[Jason Doore]  
Councillor

[Morris Running Rabbit]

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Councillor

[Scotty Many Guns]

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Councillor

[Ruth Scalplock]

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Councillor

**STONEY FIRST NATION  
2004 TAX RATES BY-LAW**

[Effective May 25, 2004]

DO HEREBY RESOLVE:

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

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

NOW BE IT 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 *Stoney First Nation 2004 Tax Rates By-law*.

2. Pursuant to section 11 of the *Stoney Property Tax By-law*, the rate of tax applied against each \$1000 of the assessed value of property shall be:

- |                                                                    |       |
|--------------------------------------------------------------------|-------|
| (a) for property other than machinery and equipment or residential | 1.38% |
| (b) for machinery and equipment                                    | 0.68% |
| (c) for residential property                                       | 0.97% |

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held [April 15th], 2004.

Quorum: [Nine (9)]

[Darcy Dixon]

Chief Darcy Dixon

[Aaron Young]

Chief Aaron Young

[Ernest Wesley]

Chief Ernest Wesley

[Tom Dixon]

Councillor Tom Dixon

[Frank Crawler]

Councillor Frank Crawler

[Tater House]

Councillor Tater House

[Rod Hunter]

Councillor Rod Hunter

[Henry Holloway]

---

Councillor Henry Holloway

[Keith Lefthand]

---

Councillor Keith Lefthand

[Rufus Twoyoungmen]

---

Councillor Rufus Twoyoungmen

[Gerald Kaquitts]

---

Councillor Gerald Kaquitts

[Clifford Poucette]

---

Councillor Clifford Poucette

[Homer Holloway]

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Councillor Homer Holloway

[Gordon Wildman]

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Councillor Gordon Wildman

[Robert Crawler]

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Councillor Robert Crawler

**ADAMS LAKE INDIAN BAND  
2004 TAX RATES BY-LAW  
BY-LAW NO. 2004-001**

[Effective June 18, 2004]

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 2004 Rates By-law*.

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 10th day of June 2004 at the Adams Lake Indian Band Administration Office, Chase, British Columbia.

[Ronnie Jules]

\_\_\_\_\_  
Chief Ronnie Jules

[Charles Andrew]

\_\_\_\_\_  
Councillor Charles Andrew

[Gina Johnny]

\_\_\_\_\_  
Councillor Gina Johnny

[Diane Jules]

\_\_\_\_\_  
Councillor Diane Jules

\_\_\_\_\_  
Councillor Joe Michel

## ADAMS LAKE INDIAN BAND

## 2004 TAX RATE SCHEDULE

## BY-LAW NO. 2004-001

## 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	<b>12.5015</b>	<i>13.1695</i>
		2. Utilities	<b>61.0371</b>	<i>56.9245</i>
		3. Unmanaged Forest Land	<b>39.2600</b>	<i>11.8800</i>
Adams Lake Indian Band	<b>I.R. #1 to I.R. #5 (shown in bold)</b>	4. Major Industry	<b>35.4700</b>	<i>63.5723</i>
		5. Light Industry	<b>38.4452</b>	<i>41.0407</i>
	<i>I.R. #6 and I.R. #7 (shown in italic)</i>	6. Business/Other	<b>25.0375</b>	<i>31.8650</i>
		7. Managed Forest Land	<b>26.2100</b>	<i>6.0100</i>
		8. Recreational/ Non-Profit	<b>16.1871</b>	<i>13.7253</i>
		9. Farm	<b>17.5732</b>	<i>18.3058</i>



**AKISQNUK FIRST NATION  
2004 RATES BY-LAW  
BY-LAW NO. 2004-TX4**

[Effective May 5, 2004]

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 Akisqnuq First Nation enacted the *Akisqnuq First Nation Taxation and Assessment By-law* on March 9, 1992;

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

1. This by-law may be cited for all purposes as the *Akisqnuq First Nation 2004 Rates By-law*.

2. Pursuant to section 24 of the *Akisqnuq 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 *2004 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Chief and Council of the Akisqnuq First Nation at a duly convened meeting held on the [6th] day of [April], 2004.

[Mary Jimmy]

Chief Mary Jimmy

[Jason Nicholas]

Councillor Jason Nicholas

[Lorne Shovar]

Councillor Lorne Shovar

[Beatrice Stevens]

Councillor Beatrice Stevens

[Nelson Phillip]

Councillor Nelson Phillip

## SCHEDULE "A"

The Council of the Akisqnuq First Nation hereby adopt the following taxation rates for the 2004 taxation year for the following classes of property:

Classes of Property	Tax Rate
1. Residential	8.49
2. Utility	30.50
3. Unmanaged Forests	0.00
4. Major Industry	0.00
5. Light Industry	0.00
6. Business and Other	22.30
7. Managed Forests	0.00
8. Recreational/Non-Profit	0.00
9. Farm	0.00
10. Railroad	0.00

**ASHCROFT INDIAN BAND  
2004 PROPERTY RATES BY-LAW**

[Effective June 18, 2004]

WHEREAS:

In 1993, the *Ashcroft Indian Band Assessment By-law*, and the *Taxation By-law*, were passed pursuant to Section 83 of the *Indian Act*, and were approved by the Minister of Indian Affairs and Northern Development in 1993;

AND WHEREAS:

It is necessary to adopt a further by-law for the purposes of implementing the Ashcroft Indian Band's taxation system.

BE IT HEREBY RESOLVED:

That the Chief and Council of the Ashcroft 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*.

**SHORT TITLE**

This by-law may be cited as the *2004 Property Rates By-law*.

Pursuant to the *Ashcroft Indian Band Property Taxation By-law* the tax rates for each class of property shall be in accordance with Schedule "A" which is attached to and forms part of this by-law.

APPROVED BY Chief and Council at a duly convened meeting of the Council of the Ashcroft Indian Band held at the Ashcroft Indian Band Administration Office, Ashcroft, British Columbia this [1st] day of [June], 2004.

Moved by: [Leonard Quiring]

Seconded by: [Bert Kirkpatrick]

A quorum of Band Council consists of [2] Councillors.

[Leonard Quiring]

Chief

[Burt Kirkpatrick]

Councillor

## SCHEDULE "A"

Class of Property	Rates of tax applied against each \$1,000.00 of Net Taxable Value of Property
	Tax Rate
1. Residential	13.14
2. Utilities	47.22
3. Unmanaged Forest Land	42.08
4. Major Industry	41.63
5. Light Industry	35.11
6. Business and Other	32.88
7. Managed Forest Land	13.61
8. Recreational/Non-Profit Organization	13.55
9. Farm	16.15

**BOOTHROYD INDIAN BAND  
2003 TAXATION RATES BY-LAW**

[Effective November 18, 2003]

SCHEDULE "A"

The Council for the Boothroyd First Nation hereby adopts the following taxation rates for the 2003 taxation year, for the following classes of property:

Classes of property as prescribed under Schedule II and 24(5) of the *Boothroyd First Nation Property Taxation By-law*.

COLUMN 2

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 *Boothroyd First Nation Property Assessment and Taxation By-law*.

Column 1: Class of Property	Column 2: Tax Rate
Class 1: Residential	11.2972
Class 2: Utilities	37.1309
Class 3: Unmanaged Forest Land	N/A
Class 4: Major Industry	34.4831
Class 5: Light Industry	30.7590
Class 6: Business and Other	26.0619
Class 7: Management Forest Land	N/A
Class 8: Recreation/Non-profit Organization	11.2837
Class 9: Farm	12.4136
Class 10: Prescribed Railway Right of Way*	22.4842

\* Note: The Rate established for this particular class of property is set as required to and in accordance with the *Assessment Standards and Maximum Tax Rate for Right-of-Way By-law* and with *Property Assessment and Taxation (Railway Right-of-way) Regulations*, SOR/2001-493 as published in the *Canada Gazette*, Part II, Vol. 135, No. 24, November 21, 2001.65.

APPROVED AND PASSED at a duly convened meeting of the council of the Boothroyd Indian Band held at the Boothroyd Indian Band Administration Office, Boston Bar, British Columbia, this 9th day of June, 2003.

Moved by  [Michael Campbell]       Seconded by  [Lawrence Smith]

A quorum of Band Council consists of \_\_\_\_\_ Councillors.

[Phillip Campbell]

Chief

[Thomas Andrew]

Councillor

[Michael Campbell]

Councillor

[Lawrence Smith]

Councillor

**CAMPBELL RIVER FIRST NATION**  
**2004 RATES BY-LAW**  
**BY-LAW NO. 4**

[Effective May 25, 2004]

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 2004 Rates By-law*.

2. Pursuant to Section 11 of the *Campbell River First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2004 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 28th day of April, 2004.

[Aubrey Roberts]

\_\_\_\_\_  
Chief

[Robert Pollard]

\_\_\_\_\_  
Councillor

[Tony Roberts, Jr.]

\_\_\_\_\_  
Councillor

## SCHEDULE "A"

The Council of the Campbell River First Nation hereby adopts the following taxation rates for the 2004 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	11.2033
Class 2 - Utilities	35.2821
Class 3 - Unmanaged Forest Land	0
Class 4 - Major Industry	75.9254
Class 5 - Light Industry	28.4438
Class 6 - Business and Other	28.0674
Class 7 - Managed Forest Land	22.9539
Class 8 - Recreational/Non-Profit Organization	10.6063
Class 9 - Farm	13.6797

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



**CHAWATHIL FIRST NATION**  
**2004 RAILWAY RIGHT-OF-WAY TAX RATES BY-LAW**  
**BY-LAW NO. 2004-T02**

[Effective June 11, 2004]

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 Chawathil First Nation, (also known as the Hope Indian Band) enacted the *Chawathil First Nation Property Assessment and Taxation By-law* on December 20, 1994 which includes the power to assess and levy property tax on railway right of way of the Canadian Pacific Railway Company pursuant to *Regulations Amending the Property Assessment and Taxation (Railway Right-of-Way) Regulations* SOR/2003-373;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and the Regulations SOR/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 *Chawathil First Nation 2004 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 day of May 27, 2004.

[R.E. Peters]

\_\_\_\_\_  
Vice Chief

[Peter John]

\_\_\_\_\_  
Councillor

[Donald Peters]

\_\_\_\_\_  
Councillor

## SCHEDULE "A"

The Council of the Chawathil First Nation hereby adopts the following taxation rate for the 2004 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and section 152 and 156 of the <i>Chawathil First Nations Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the <i>Chawathil First Nation Property Assessment and Taxation By-law</i> .
Class 10 - Railway Right of Way	0.0406213

**CHAWATHIL FIRST NATIONS  
2004 RATES BY-LAW  
BY-LAW NO. 2004-T01**

[Effective May 5, 2004]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act* 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 Chawathil First Nations, (also known as the Hope Indian Band) enacted the *Chawathil First Nation Property Assessment and Taxation By-law* on December 20, 1994;

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

1. This by-law may be cited for all purposes as the *Chawathil First Nations 2004 Rates By-law*.

2. Pursuant to section 30 of the *Chawathil 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, and forms part of the *2004 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Council at a duly convened meeting held on the 22nd day of April 2004.

[Ronald G. John]

\_\_\_\_\_  
Chief

[R.E. Peters]

\_\_\_\_\_  
Vice Chief

[Ronald Charlie]

\_\_\_\_\_  
Councillor

[Donald Peters]

\_\_\_\_\_  
Councillor

[Peter John]

\_\_\_\_\_  
Councillor

## SCHEDULE "A"

The Council of the Chawathil First Nations hereby adopts the following taxation rates for the 2004 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and section 152 and 156 of the <i>Chawathil First Nations Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the <i>Chawathil First Nation Property Assessment and Taxation By-law</i> .
Class 2 – Utilities	0.067381
Class 6 – Business and Other	0.026204

Number and types of property classes may vary across jurisdictions.

**CHEAM FIRST NATION  
RATES BY-LAW 2004-1**

[Effective June 4, 2004]

SCHEDULE "A"  
Prescribed Tax Rates  
For the Taxation Year 2004

Class of Property	Tax Rate
1) Residential	00.00000
2) Utilities	61.93331
3) Unmanaged Forest	00.00000
4) Major Industry	00.00000
5) Light Industry	23.89210
6) Business	25.55541
7) Managed Forest	00.00000
8) Recreational/Non-Profit	00.00000
9) Farm	19.94573

BE IT KNOWN that this By-law entitled the *Rates By-law* which forms part of the *Taxation By-law* passed by Chief and Council and approved by the Minister on June 23, 1993, that being a By-law to establish by By-law a system on the reserve lands of Cheam Indian Band for 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 2004-1 by the Chief and Council of the Cheam Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Council of the Cheam Indian Band held at the Cheam Indian Band Administration Office, Rosedale, British Columbia, this [27th] day of [May], 2004.

Moved by: [Sid Douglas]      Seconded by: [Sandra Victor]

A quorum of Band Council consists of any 3 of the Chief and Council.

[Sidney Douglas]

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Chief Sidney Douglas

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Councillor Lincoln Douglas

[Leanne Quipp]

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Councillor Leanne Quipp

[Sandra Victor]

---

Councillor Sandra Victor

[Anita Connal]

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Councillor Anita Connal

**COOK'S FERRY INDIAN BAND**  
**2004 RATES BY-LAW**  
**BY-LAW NO. 2004-TX01**

[Effective June 4, 2004]

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 the rights to occupy, possess or use lands within the boundaries of the Reserve and with respect to any matters arising out of or ancillary to such purpose;

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

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

1. The rates for each class of property (1 through 9) shall be in accordance with Schedule "A" that is attached and forms part of the *2004 Rates By-law*.

2. The rates for railways (Class 10) shall be in accordance with Schedule "A", which is attached and forms part of the *2004 Rates By-law* pursuant to the *Property Assessment and Taxation Railway (Right-of-Way) Regulations*, SOR/2001-493.

3. This by-law may be cited for all purposes at the *Cook's Ferry Indian Band 2004 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Cook's Ferry Indian Band at a duly convened meeting held on the [11th] day of [May], 2004.

\_\_\_\_\_  
[David Walkem]  
Chief David Walkem

\_\_\_\_\_  
[Pearl Hewitt]  
Councillor Pearl Hewitt

\_\_\_\_\_  
[Brian Yamelst]  
Councillor Brian Yamelst

\_\_\_\_\_  
[David Anderson, Sr.]  
Councillor David Anderson, Sr.

## SCHEDULE "A"

The council of the Cook's Ferry Indian Band hereby adopts the following taxation rates for the 2004 taxation year for the following classes of property.

	CLASS 1	CLASS 2	CLASS 3	CLASS 4	CLASS 5	CLASS 6	CLASS 7	CLASS 8	CLASS 9	CLASS 10
SCHOOL	5.7624	15.0000	12.0000	12.5000	9.9000	9.9000	6.0000	4.5000	6.8000	13.6500
PROV. RURAL	0.9500	4.2000	4.5000	4.5000	3.7000	3.7000	0.5000	1.7000	0.5000	2.3100
LOCAL:										
THOMPSON HOSP.	0.2634	0.9219	1.0536	0.8956	0.8956	0.6453	0.7902	0.2634	0.2634	0.5070
THOMPSON NICOLA HOSP.	0.0877	0.3070	0.3508	0.2982	0.2982	0.2149	0.2631	0.0877	0.0877	0.1688
BC ASSESSMENT	0.1057	0.5424	0.6633	0.5424	0.2959	0.2959	0.3317	0.1057	0.1057	0.2983
MUN. FINANCE AUTH.	0.0003	0.0005	0.0010	0.0005	0.0005	0.0001	0.0008	0.0002	0.0002	0.0003
EA 'T'NRD	1.6934	5.9269	6.7736	5.7576	5.7576	4.1488	5.0802	1.6934	1.6934	3.2598
CEMETERY	0.0214	0.0749	0.0856	0.0728	0.0728	0.0524	0.0642	0.0214	0.0214	
TOTAL	<b>8.8843</b>	<b>26.9736</b>	<b>25.4279</b>	<b>24.5671</b>	<b>20.9206</b>	<b>18.9574</b>	<b>13.0302</b>	<b>8.3718</b>	<b>9.4718</b>	<b>20.1942</b>
Class Name	Residential	Utilities	Unmanaged Forest Land	Major Industry	Light Industry	Business/ Other	Managed Forest Land	Recreational Property/ Non-Profit Organization	Farm	Prescribed Railway Rights of Way

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



**COWICHAN INDIAN BAND**  
**A BY-LAW TO FIX TAX RATE FOR THE YEAR 2004**

[Effective July 6, 2004]

**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 2004.

**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 2004*.

**TAX RATES**

2. The following rates are hereby imposed and levied for the Calendar Year 2004 on the assessed value of land and improvements by property class.

Property Class		Tax Rate Percentage
(a) Utilities	(2)	<u>4.00%</u> per thousand
Light Industry	(5)	<u>2.42%</u> per thousand
Business and Others	(6)	<u>2.42%</u> per thousand
Farm	(9)	<u>1.00%</u> per thousand

**PLACE OF TAX PAYMENTS**

3. The taxes as levied shall be payable at the office of the Tax Collector at the Cowichan Band Office, 5760 Allenby Road, Duncan, BC. Mailing address: Cowichan Tribes, 5760 Allenby Road, Duncan, BC V9L 5J1.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Cowichan Indian Band held at the Cowichan Indian Band Administration Office, 5760 Allenby Road, this [8th] day of [June], 2004.

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

Moved by: [Wesley Modeste]      Seconded by: [Cindy Paige]

[Acting Ben Joseph]

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Chief

[Dora Wilson]

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Councillor

[Norbert Sylvester]

---

Councillor

[Arvid Charlie]

---

Councillor

[Lester Joe]

---

Councillor

[Cindy Paige]

---

Councillor

[Lloyd Bob Sr.]

---

Councillor

[Calvin Swustus]

---

Councillor

[Diane Daniels]

---

Councillor

[E. Wesley Modeste]

---

Councillor

[Philomena Alphonse]

---

Councillor

[Andrew Canute]

---

Councillor

**KANAKA BAR INDIAN BAND  
2004 RATES BY-LAW**

[Effective June 4, 2004]

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 Kanaka Bar Indian Band enacted the *Kanaka Bar Indian Band Property Assessment and Taxation By-law* on;

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 *Kanaka Bar Indian Band 2004 Rates By-law*.

2. Pursuant to Section 11 of the *Kanaka Bar 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 *2004 Rates By-law*.

[James Frank]

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Chief James Frank

[Evelyn Michell]

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Councillor Evelyn Michell

## SCHEDULE "A"

The Council of the Kanaka Bar Indian Band hereby adopts the following taxation rates for the 2004 taxation year or the following classes of property.

Column 1	Column 2
Class of property as prescribed under Schedule II and Section 11 of the <i>Kanaka Bar Indian Band Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Kanaka Bar Indian Band Property Assessment and Taxation By-law</i> .
Class 1 - Residential	25.1422
Class 2 - Utilities	64.3963
Class 4 - Major Industry	49.6491
Class 6 - Business and Other	31.5880
Class 10 - CPR Right of Way*	20.4792

\* 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 *Canadian Gazette* Part II, Vol. 135, No. 24, Nov. 21, 2001.

**LHEIDLI T'ENNEH BAND**  
**RATES BY-LAW**  
**BY-LAW NO. 2003-TX-01**

[Effective November 18, 2003]

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 Lheidli T'enneh Band enacted the *Lheidli T'enneh Band Taxation and Assessment By-laws* on September 23, 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 subsection 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Lheidli T'enneh Band 2003 Rates By-law*.

2. Pursuant to Section 24 of the *Lheidli T'enneh 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 *2003 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Lheidli T'enneh Band at a duly convened meeting held on the  [30th]  day of October, 2003.

[Barry Seymour]   
Chief Barry Seymour

[Dawn Murphy]   
Councillor Dawn Murphy

[Vanessa West]   
Councillor Vanessa West

Councillor David Baker

## SCHEDULE "A"

The Council of the Lheidli T'enneh Band hereby adopts the following taxation rates for the 2003 taxation year for the following classes of property.

Class of Property	Tax rate
1. Residential	0.00000
2. Utility	30.2163
3. Unmanaged Forest	0.00000
4. Major Industry	25.2289
5. Light Industry	0.00000
6. Business/Other	0.00000
7. Managed Forest	0.00000
8. Recreational/Non-Profit	0.00000
9. Farm	0.00000

**LOWER NICOLA INDIAN BAND  
ANNUAL TAX RATES BY-LAW  
FOR THE TAXATION YEAR 2004**

[Effective May 25, 2004]

WHEREAS section 83(1) of the *Indian Act* confirms the power of the Band Council to enact by-laws in respect of the 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 2004 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 2004*.

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 11th day of March, 2004.

[Arthur Dick]

\_\_\_\_\_  
Chief Arthur Dick

[Shannon Kilroy]

\_\_\_\_\_  
Councillor Shannon Kilroy

[Clyde Sam]

\_\_\_\_\_  
Councillor Clyde Sam

[Austin Sterling]

\_\_\_\_\_  
Councillor Austin Sterling

[Gloria Moses]

\_\_\_\_\_  
Councillor Gloria Moses

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Councillor Victor York

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[Stuart Jackson]

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Councillor Stuart Jackson

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[Robert Sterling Jr.]

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Councillor Robert Sterling Jr.



SCHEDULE II  
2004 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	69.1668
	Hamilton Creek Indian Reserve No. 7	Class 3 – Unmanaged Forest Land	13.7548
	Pipseul Indian Reserve No. 3	Class 4 - Major Industry	56.4600
	Joeyaska Indian Reserve No. 2	Class 5 - Light Industry	36.6793
	Logan's Indian Reserve No. 2	Class 6 - Business & Other	30.1294
	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

**MATSQUI FIRST NATION**  
**2003 RATES BY-LAW**  
**BY-LAW NO. 2003-02**

[Effective November 23, 2003]

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 [a]rising 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 2003 Rates By-law No. 2003-02*.

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 *2003 Matsqui First Nation Rates By-law No. 2003-02*.

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  [26th]  day of May, 2003.

[Alice McKay]

\_\_\_\_\_  
Chief

[Brenda Morgan]

\_\_\_\_\_  
Councillor

## SCHEDULE "A"

The Council of the Matsqui First Nation hereby adopts the following taxation rates for the 2003 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	9.8375
Class 2 - Utilities	54.1061
Class 3 - Unmanaged Forest Land	0
Class 4 - Major Industry	0
Class 5 - Light Industry	24.5937
Class 6 - Business and Other	0
Class 7 - Managed Forest Land	0
Class 8 - Recreation/Non-Profit Organization	0
Class 9 - Farm	14.7562

**MATSQUI FIRST NATION**  
**PROPERTY TAX EXPENDITURE BY-LAW**  
**BY-LAW NO. 2003-01**

[Effective November 23, 2003]

**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, 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 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 by and passed by the council and approved by the Minister, as amended from time to time;

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

“public works” includes:

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

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

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

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

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

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

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

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

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated reserve lands; and

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

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

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

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

#### ANNUAL PROPERTY TAX BUDGET

5.(1) On or before October 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

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

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

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

#### ADMINISTRATION AND ENFORCEMENT

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

#### BY-LAW REMEDIAL

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

#### MISCELLANEOUS

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

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

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

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

#### COMING INTO FORCE

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

This by-law is hereby enacted by Council at a duly convened meeting held on the  [26th]  day of May, 2003.

[Alice McKay]

Chief

[Brenda Morgan]

Councillor



## SCHEDULE "A"

## 2003 Property Tax Budget for Matsqui First Nation

## GENERAL GOVERNMENT SERVICES

Tax Administration	\$20,000.00
General Administration	\$20,000.00
Tax Appeals	\$3,750.00
Legislative	<u>\$7,500.00</u>
<i>General Government Services Expenditure Total</i>	<u>\$51,250.00</u>

## COMMUNITY DEVELOPMENT SERVICES

Planning	\$7,250.00
<i>Community Development Services Expenditure Total</i>	<u>\$7,250.00</u>

## FISCAL SERVICES

Contribution to Reserve Funds	\$15,000.00
<i>Fiscal Services Expenditure Total</i>	<u>\$15,000.00</u>

## OTHER EXPENDITURES

Home Owner Grants	\$160,000.00
<i>Other Expenditures Expenditure Total</i>	<u>\$160,000.00</u>

## TAXES FOR OTHER GOVERNMENTS

Service Agreement - Abbotsford	\$28,000.00
Service Agreement - Langley	\$71,000.00
Assessment Authority	<u>\$8,000.00</u>
<i>Taxes for Other Governments Expenditure Total</i>	<u>\$107,000.00</u>
<i>2003 Property Tax Budget Total</i>	<u><u>\$340,500.00</u></u>

**NADLEH WHUT'EN INDIAN BAND NO. 612**  
**2004 RATES BY-LAW AMENDING BY-LAW**  
**BY-LAW NO. 2004-7**

[Effective June 17, 2004]

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 Nadleh Whut'en Indian Band, enacted the *Nadleh Whut'en Indian Band Property Assessment and Taxation By-law* on, December 18, 1998;

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.

SHORT TITLE

1. This by-law may be cited as the *Nadleh Whut'en Indian Band 2004 Rates By-law Amending By-law*.

PART 1

INTERPRETATION

2. Pursuant to Section 11 of the *Nadleh Whut'en 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 *2004 Rates By-law*.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Nadleh Whut'en Indian Band held at the Nadleh Whut'en Indian Band Administration Office, this [27th] day of [May], 2004.

A Quorum of Council consists of 4 Nadleh Whut'en Indian Band Councillors.

Moved by: [Chief Beverly Ketlo] Seconded by: [Councillor Sue L. Ketlo]

[Beverly Ketlo]

Chief Beverly Ketlo

[George George Sr.]

Councillor George George Sr.

[Sue L. Ketlo]

Councillor Sue L. Ketlo

[Dolly MacDonald]

Councillor Dolly MacDonald

Councillor Lucille George

SCHEDULE "A"

The Council of the Nadleh Whut'en Indian Band hereby adopts the following taxation rates for the 2004 taxation year for the following classes of property.

Column 1	Column 2
Classes of Property as prescribed under Schedule II and Section 11(2) of the <i>Nadleh Whut'en Indian Band Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Nadleh Whut'en Indian Band Property Assessment and Taxation By-law</i> .
Class 1 - Residential	9.8132
Class 2 - Utilities	28.0523
Class 3 - Unmanaged Forest Land	26.6607
Class 4 - Major Industry	25.6148
Class 5 - Light Industry	21.9683
Class 6 - Business and Other	19.7125
Class 7 - Managed Forest Land	10.2548
Class 8 - Recreation/ Non-Profit Organization	8.6800
Class 9 - Farm	9.7800

**NICOMEN INDIAN BAND  
2004 RATES BY-LAW**

[Effective July 6, 2004]

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 June 14, 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 *Nicomen Indian Band 2004 Rates By-law*.

**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 *2004 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the  [18th]  day of  [June] , 2004.

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

\_\_\_\_\_  
[Arlene Quinn]

Chief

\_\_\_\_\_  
[Raymond Drynock]

Councillor

\_\_\_\_\_  
[Donna Gallinger]

Councillor

SCHEDULE "A"  
 Prescribed Tax Rates  
 For the Taxation Year 2004

The Council of the Nicomen Indian Band hereby adopts the following taxation rates for the 2004 taxation year for the following classes of property.

Class of Property	Tax Rates 2004
1. Residential	0.0
2. Utilities	26.8987
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*	*20.19429

\*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, 2004**

[Effective June 11, 2004]

WHEREAS the Osoyoos Indian Band has passed and have had approved its *Property Taxation By-law* dated December 22, 1995 approved by the Minister of Indian Affairs on July 22, 1996; and

WHEREAS the Chief and Council of the Osoyoos Indian Band deem it advisable and in the best interest of the Band to engage in taxation for local purposes of land, or interests in land, in the reserve lands of the Osoyoos Indian Band, including the rights to occupy, possess, or use land in the reserve; and

WHEREAS it is necessary for the levying of tax to establish rates on land and improvements for Band Government, Municipal, Hospital, and Regional District purposes for the year 2004.

The Chief and Council of the Osoyoos Indian Band hereby enacts as follows:

**1.** The following rates are hereby imposed and levied on the various classes of property for the year 2004, applicable to the whole of the Osoyoos Indian Reserves:

Taxation District	Comprising of:	Property Classes:	Tax Rate:
Osoyoos Indian Band	The whole of the Reserve	Class 1: Residential	10.6802
Taxation District	Lands of the Osoyoos Indian Band	Class 2: Utilities	38.3293
		Class 5: Light Industry	26.3953
		Class 6: Business/Other	24.7403
		Class 8: Recreation/ Non-Profit	10.5204
		Class 9: Farm	12.8204

**2.** The minimum amount of taxation upon a parcel or real property shall be \$350.00.

**3.** As soon as practicable on or after the 4th of July, 2004, the Surveyor of Taxes of the Osoyoos Indian Band shall add to the current year's taxes unpaid as of 4:30 p.m. on the 4th of July, 2004, 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, 2004, 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, 2004*.

Quorum  [(3) Three ]

[Clarence Louie]

Chief

[Anthony Baptiste]

Councillor

[Yvonne Weinert]

Councillor

[Sandra Scott]

Councillor

**PAVILION INDIAN BAND  
RATES BY-LAW 2004-T05**

[Effective May 5, 2004]

SCHEDULE "A"  
Prescribed Tax Rates  
For the Taxation Year 2004

The Council of the Pavilion Indian Band Hereby adopts the following taxation rates for the 2004 taxation year for the following classes of property

Class of Property	Tax Rate
1. Residential	10.3148
2. Utility	34.0737
3. Unmanaged Forest	00.0000
4. Major Industry	29.5558
5. Light Industry	25.3257
6. Business/Other	20.9217
7. Managed Forest	00.0000
8. Recreation/Non-Profit	9.3924
9. Farm	12.0415

BE IT KNOWN that this By-law entitled the *Rates By-law* which forms part of the *Taxation By-law* passed by Chief and Council and approved by the Minister May 25, 1994, that being a By-law to establish by By-law a system on the reserve lands of the Pavilion Indian Band for the fair and equitable taxation for local purposes of Land, or Interests in Land including the rights to occupy, possess or use lands within the boundaries of the reserve is hereby enacted as By-law 2004-T05 by the Chief and Council of the Pavilion Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Pavilion Indian Band held at the Pavilion Indian Band Administration Office, Pavilion, British Columbia, this 8th, day of March, 2004.

Moved by:     [Aaron Higginbottom]          Seconded by:     [Dennis Ned]    

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



[Dennis Ned]

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Chief Dennis Ned

[Rick Alec]

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Councillor Rick Alec

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Councillor Clifford Alec

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Chief Robert Shintah

[Aaron Higginbottom]

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Councillor Aaron Higginbottom

[Dolores McDonald]

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Councillor Dolores McDonald

**SEABIRD ISLAND INDIAN BAND  
RATES BY-LAW 2004-1**

[Effective July 13, 2004]

SCHEDULE "A"  
Prescribed Tax Rates  
For the Taxation Year 2004

Class of Property	Tax Rates
1) Residential	9.89070
2) Utilities	68.08290
3) Unmanaged Forest	18.88670
4) Major Industry	28.80970
5) Light Industry	25.96320
6) Business	21.35450
7) Managed Forest	18.24100
8) Recreation/Non-Profit	9.64160
9) Farm	18.17010
10) Prescribed Railway Rights of Way (1)	
Land	42.28300
Improvements	61.54520

(1) Pursuant to and in accordance with the *Property Assessment and Taxation (Railway Rights of Way) Regulations*, SOR/2001-493 as published in the *Canada Gazette*, Part II, Vol. 135, No. 24, November 21, 2001.65.

BE IT KNOWN that this By-law entitled the *Rates By-law* which forms part of the *Taxation By-law* passed by Chief and Council and approved by the Minister on September 20, 2001, that being a by-law to establish by by-law a system on the reserve lands of the Seabird Island Indian Band for the fair and equitable taxation for local purposes of land, or interests in land including the right to occupy, possess or use lands within the boundaries of the reserves is hereby enacted as by-law 2004-1 by the Chief and Council of the Seabird Island Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Council of the Seabird Island Indian Band held at Seabird Island Indian Band Administration Office, Agassiz, British Columbia, this  [28th]  day of June, 2004.



**SHUSWAP INDIAN BAND  
2004 RATES BY-LAW**

[Effective March 31, 2004]

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

AND WHEREAS the Council of the Shuswap Indian Band enacted the *Shuswap Indian Band Taxation and Assessment By-law* on March 9, 1992;

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

**1.** This by-law may be cited for all purposes as the *Shuswap Indian Band 2004 Rates By-law*.

**2.** Pursuant to section 24 of the *Shuswap Indian Band Taxation By-law*, the rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2004 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Shuswap Indian Band at a duly convened meeting held on the 11th day of March 2004.

A quorum for this Band consists of 2.

[Marge Eugene]

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Councillor Marge Eugene

[Paul Sam]

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Councillor Paul Sam

[Clarissa Stevens]

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Councillor Clarissa Stevens

SCHEDULE "A"

The Council of the Shuswap Indian Band hereby adopts the following taxation rates for the 2004 taxation year for the following classes of property.

Class of Property	Tax Rate
1. Residential	9.867230
2. Utility	45.38927
3. Unmanaged Forest	30.21617
4. Major Industry	26.48694
5. Light Industry	35.43572
6. Business/Other	23.87870
7. Managed Forest	18.82525
8. Recreational/Non-Profit	10.95263
9. Farm	13.43942

**SHXW'OWHAMEL FIRST NATION  
(OHAMIL INDIAN BAND)  
ASSESSMENT BY-LAW**

[Effective December 11, 2003]

**WHEREAS:**

The Shxw'owhamel First Nation (Ohamil Indian Band) deems it advisable and in the best interests of the members of the Shxw'owhamel First Nation (Ohamil Indian Band) 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 the Ohamil Indian Reserve No. 1, Wahleach Island Indian Reserve No. 2 and Kuthlalth Indian Reserve No. 3 pursuant to the provisions of the *Indian Act*, R.S.C., and in particular pursuant to the provisions of section 83(1) of the *Indian Act*, R.S.C.

Part	Section
1. Preparation of Annual Assessment Roll .....	2 - 12
2. Inspections and Returns .....	13 - 25
3. Valuation .....	26 - 38
4. Boards of Review .....	40 - 59
5. Appeals to Federal Court .....	60 - 69
6. General .....	81 - 100
7. Depreciation of Industrial Improvements .....	101 - 110
8. Railway, Pipeline and Electric Power Corporation Rights of Way ..	111 - 120
9. Railway and Pipeline Corporations Valuation .....	121 - 130
10. Electrical Power Corporations Valuation .....	131 - 140
11. Prescribed Classes of Property .....	151 - 160
12. Assessor - Form of Assessment Roll .....	170 - 200
13. Telephone and Telegraph Valuation.....	201 - 205

## INTERPRETATION

## 1. In this by-law

“administrator”	“administrator” means the administrator of the Shxw'owhamel First Nation (Ohamil Indian Band);
“appraiser”	“appraiser” means a property valuator appointed by si:yam council under this by-law;
“assessment”	“assessment” means a valuation of property for taxation purposes;
“assessment roll”	“assessment roll” includes a supplementary assessment roll;
“assessor”	“assessor” means an assessor appointed by the si:yam council under this by-law;
“band”	“band” means the Shxw'owhamel First Nation (Ohamil Indian Band);
“si:yam council resolution”	“si:yam council resolution” means a motion, as recorded in the minutes of the meeting, passed and approved at a duly convened meeting of the si:yam council pursuant to the consent of a majority of the si:yam of the band present at the meeting;
“band land”	“band land” means reserve land other than land held under a cp;
“closed circuit television corporation”	“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;
“cp”	“cp” means a Certificate of Possession as defined under subsections 20(1) and 20(2) of the <i>Indian Act</i> ; 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 <i>Indian Act</i> or any other permits, agreements or licenses issued from time to time by si:yam council resolution authorizing the use of band land by a band member;
“si:yam council”	“si:yam council” means the si:yam council of the Shxw'owhamel First Nation (Ohamil Indian Band) as elected by the members of the Shxw'owhamel First Nation (Ohamil Indian Band) pursuant to the provisions of section 74 of the <i>Indian Act</i> or as chosen according to the custom of the Band;
“highway”	“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”

(1) “Improvements” mean 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 subsection (2):

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

(2) Without limiting the definition of “improvements” in subsection (1), the following things are deemed to be included in that definition unless excluded from it under subsection (3):

- (a) 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;
- (b) 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;
- (c) any lighting fixtures, paving and fencing;
- (d) any
  - (i) piling, retaining walls and bulkheads, and
  - (ii) 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;
- (e) any foundation, such as footings, for perimeter walls, slabs, foundations for machinery and equipment;
- (f) 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;



- (g) any aqueducts, dams, reservoirs and artificial lagoons and any tunnels other than mine working;
- (h) any roads, airstrips, bridges, trestles and towers, including ski towers;
- (i) any mains, pipes or pipelines for the movement of fluids or gas;
- (j) any track in place, including railway track in place;
- (k) 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;
- (l) any vessels, such as tanks, bins, hoppers and silos, with a prescribed capacity and any structure that is connected to those vessels;
- (m) docks, wharves, rafts and floats;
- (n) floating homes and other floating structures and devices that are used principally for purposes other than transportation;
- (o) that part of anything referred to in paragraphs (a) to (o) or of any building, fixture, structure or similar thing that, whether or not completed or capable of being used for the purpose which it is designed,
  - (i) is being constructed or placed, and
  - (ii) is intended, when completed, to constitute, or will with the addition of further construction constitute, any of those things.

(3) The following categories and types of things, which are deemed to be included in the definition of “improvements” in subsection (2) are excluded from the definition of “improvements”, but any foundations associated with them are not excluded:

- (a) portable elements of communications, security or fire protection systems;
- (b) bucket elevators;
- (c) 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 subsection 2(b);

(d) coolers, freezers or controlled environment cabinets that are

(i) of a modular walk-in or reach-in type, and

(ii) located within a building or structure, and any associated machinery and controls;

(e) portable lighting or portable lighting plants;

(f) those pumps, motors, traveling screens, traveling cranes and hoists, filter, chlorinators, skimmers, aerators and similar things that are in water or sewer systems;

(g) in the case of rail car and truck dumpers, lifts for marine vessels, platform scales, hoppers, stacker-reclaimers, conveyors, screw conveyors and traveling cranes, their moving parts and all controls related to their moving parts;

(h) casings for screw conveyors or bucket elevators;

(i) those 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;

(j) idler arms for conveyors;

(k) chip or hog blow lines;

(l) J-bar or tray sorters, excluding any enclosure and associated framing;

(m) turbines, generators and related controls;

(n) those surface tows or aerial chairs, gondolas or tramways that are supported by towers, including their supporting cables, sheave assemblies, bull wheels, motor and controls;

(n.1) snow making systems except piping or associated structure;

(o) haul roads within active mine pits;

- (p) subject to paragraph (c), 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
  - (i) water that is used for drinking, cooking or personal hygiene,
  - (ii) water to the beginning of plant process for use in that process,
  - (iii) materials that are used for fire protection,
  - (iv) fuel or steam that used for heating or power production,
  - (v) materials to the point where major processing of the materials begins,
  - (vi) industrial or non-industrial waste, or
  - (vii) 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;
- (q) casings or piping in oil or gas wells;
- (r) electrical distribution equipment and materials, not including the load break switch or circuit breaker referred to in subparagraph (ii), that are located
  - (i) within properties classified for assessment purposes as Class 4, 5 or 6, and
  - (ii) 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;
- (s) portable power or generation facilities;
- (t) the following vessels:
  - (i) 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;

(ii) 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;

(iii) 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;

(iv) 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;

(v) 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;

(vi) 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;

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

"Indian Act"	"Indian Act" means the <i>Indian Act</i> , R.S.C. 1985 c.I-5 and any amendments thereto;
"interest"	"interest" includes any legal or beneficial right, title, estate or interest;
"interest holder"	"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"	"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"	"land" means land, or interests in land, including rights to hold, occupy, possess or use land in the reserves, and improvements and includes <ul style="list-style-type: none"> <li>(a) land covered by water</li> <li>(b) quarries, and</li> <li>(c) sand and gravel;</li> </ul>
"land cooperative"	"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 <ul style="list-style-type: none"> <li>(a) have rights to occupy a portion of the parcel, and</li> <li>(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;</li> </ul>
"land title office"	"land title office" means the land title office for the land title district in which land located on the reserve may have been registered under the <i>Land Title Act</i> of the Province of British Columbia;
"manufactured home"	"manufactured home" or "mobile home" means <ul style="list-style-type: none"> <li>(i) any structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to be</li> </ul>

moved from one place to another by being towed or carried, and to provide

- (a) a dwelling house or premises,
- (b) a business office or premises,
- (c) accommodation for any other purpose other than those referred to in paragraphs (a) and (b),
- (d) shelter for machinery or other equipment, or
- (e) storage, workshop, repair, construction or manufacturing facilities.

(ii) for the purposes of assessment, “manufactured” or “mobile” homes shall be deemed to be an improvement unless exempted by resolution of the si:yam council.

“minister”	“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”	“multi dwelling leased parcel” means a parcel of land on which are located 2 or more residences, the interest holders of one 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”	“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 <i>Local Government Act</i> [RSBC 1996] c.323;
“natural gas”	“natural gas” means a gaseous mixture of hydrocarbon and other gases received from the wells, and includes that gas after refinements;
“occupier”	“occupier” means a person who, for the time being, is in actual occupation of land and improvements or both within the reserves;
“parcel”	“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”	“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 and trustee of person;
“petroleum”	“petroleum” or “petroleum products” means crude oil or liquid hydrocarbons, or any product or by-product of them;
“pipe line corporation”	“pipe line corporation” means a person having an interest in or operating a pipe line, all or any part of which is situated on the reserves, for the purpose of gathering or transporting natural gas, petroleum or petroleum products;
“production machinery”	“production machinery” means any, <ul style="list-style-type: none"><li>(a) engine,</li><li>(b) motor, or</li><li>(c) machine</li></ul> used to manufacture, process, repair or convey a product;
“property”	“property” includes land and improvements as defined in this by-law;
“registered”	“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”	“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”	“reserve” means reserve as defined in the <i>Taxation By-law</i> ;
“reserve land register”	“reserve land register” means the register kept by the Department of Indian Affairs and Northern Development pursuant to section 21 of the <i>Indian Act</i> and the register kept by the Department of Indian Affairs and Northern Development pursuant to section 55 of the <i>Indian Act</i> ;
“residential building”	“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”	“taxation administrator” means the taxation administrator appointed under the <i>Taxation By-law</i> ;
“taxation by-law”	“taxation by-law” means the <i>Taxation By-law</i> passed by the si:yam council of the band approved by the Minister or the same as may be amended from time to time;
“taxes”	“taxes” means taxes as defined in the <i>Taxation By-law</i> ;
“trustee”	“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 1

### PREPARATION OF ANNUAL ASSESSMENT ROLL

#### *Completion of roll*

2.(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. 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*

3. 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*

4. 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*

5.(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 section 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 3, 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 2 to any person from whom he has received during the 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 \$10.00 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*

**6.**(1) On completing the assessment roll under section 2, 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 Shxw'owhamel First Nation (Ohamil Indian Band) as soon as possible after it has been completed.

*Assessment roll open for inspection*

**7.** On completion by the assessor, the assessment roll shall be open to inspection during regular business hours.

*Certification*

**8.** The assessor shall attach to the completed assessment roll a statutory declaration of the assessor in the form prescribed by section 186 of the by-law.

*Correction of errors*

**9.**(1) The assessor shall bring all errors or omissions in a roll completed under section 2 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*

**10.** 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. The completed assessment roll is, for all purposes, the assessment roll of the Shxw'owhamel First Nation (Ohamil Indian Band) until a new roll is issued.

*Supplementary roll*

**11.**(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 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 holder's failure to disclose;

(d) an interest holder's concealment of particulars relating to assessable property;

(e) a person's failure to make a return; or

(f) a person's making of an incorrect return, required under this or any other by-law.

(3) Notwithstanding section 9 and 10, and in addition to supplementary assessments under subsection (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 6, 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 section 2(1), later than 12 months after the completion of that assessment roll.

*Provisions applicable to supplementary assessment roll*

**12.(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 2

### INSPECTION AND RETURNS

#### *Inspections and assessment powers or assessor*

**13.** When so directed by the si:yam 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*

**14.(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 si:yam 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 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*

**15.(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 si:yam 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 3  
VALUATION

*Valuation for purposes of assessment*

**26.(1)** In this by-law

“actual value”      “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;

**26.(1)(a)** 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.

**26.(1)(b)** The actual value of property for an assessment roll is to be determined as if on the valuation date

- (i) the property and all other properties were in the physical condition that they are in on October 31 following the valuation date, and
- (ii) the permitted use of the property and all other properties were the same as on October 31 following the valuation date.

“industrial property”      “industrial property” means in subsection (3.4) property used or held for the purposes of extracting, processing or manufacturing any product or for storage ancillary to those purposes;

“October 31” and “July 1”      “October 31” and “July 1” mean:

- (a) in relation to an assessment roll completed as required by section 2(1), October 31 and July 1 of previous year in which the assessment roll was completed, and
- (b) in relation to a revised assessment roll completed as required by section 2(1.1), October 31 of the previous year in which the revised assessment roll was completed, and July 1 of the year immediately before that.

(2) The assessor shall determine the actual value of land and improvements and shall enter the actual value of the land improvements in the assessment roll.

(3) In determining 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.

(3.1) Without limiting the application of subsections (1) to (3), 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 (3.4), be valued as the property of a going concern.

(3.2) 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 (3), any restriction placed on the use of the land and improvements by an interest holder of the land.

(3.3) The duration of the interest of an interest holder of land and improvements referred to in subsection (3.2), or the right of an interest holder of the land to terminate that interest, is not a restriction within the meaning of subsection (3.2).

(3.4) The assessor shall determine the actual value of industrial property in accordance with the rates, formulae, rules or principles prescribed in this by-law.

(4) Notwithstanding this or any other by-law, where land and improvements are exempt from taxation, unless ordered by the si:yam 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.

(5) 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* of the Province of British Columbia are exempt from assessment.

(6) Land and improvements shall be assessed at their actual value.

(7) The classes of property prescribed in those sections of this by-law included in Part 11, Prescribed Classes of Property, for the purpose of administering property taxes, define the types or uses of land and improvements to be included in each class.

(8) 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 section 2(2).

#### *Major industry valuation*

**26.1(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;

“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 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 (1.1).

(1.1) The si:yam council may for economic adversities, pursuant to section 34 of the *Shxw'owhamel First Nation (Ohamil Indian Band) 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*

27.(1) Notwithstanding sections 26 and 26.1, the Assessor shall, by using rates established by regulation under the *Assessment Act* [RSBC 1996] c.20, as amended from time to time, determine the value of the following properties:

- (i) the pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, pipe lines, conduits and mains of a telecommunications, cable television, bus or electrical power corporation;
- (ii) 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;
- (iii) 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;
- (iv) the right-of-way for the pole lines, cables, towers, poles, wires, transformers, conduits, mains and pipe lines referred to in paragraphs (i) and (iii);
- (v) the right-of-way for track referred to in paragraph (ii);

(2) For the purposes of subsection (1)(iv) and (v), "right-of-way" means land and improvements that a corporation is entitled to use for the operation of those things referred to in paragraphs (i), (ii) or (iii) 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 subsection (1)(ii), 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 33.1]

*Occupiers of railway land*

**33.1(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 fees 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 26.1.

(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 Shxw'owhamel First Nation (Ohamil Indian Band) or the members of the Shxw'owhamel First Nation (Ohamil Indian Band) and occupied by a person not a member of the Shxw'owhamel First Nation (Ohamil Indian Band).

(5) As soon as the assessor ascertains that land is held or occupied in the manner referred to in subsection (1), he shall enter the land with improvements on it on a supplementary assessment roll in the name of an interest value of the land and improvements.

*Exempt land held by occupier liable to assessment*

**35.1(1)** Subject to section 26(4), 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 the Shxw'owhamel First Nation (Ohamil Indian Band) 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 Shxw'owhamel First Nation (Ohamil Indian Band) 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 Shxw'owhamel First Nation (Ohamil Indian Band).

*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 Act*, 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*

**36.1(1)** Where land and improvements or all are held or occupied in the manner referred to in section 34, 35, or 36 by 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.

[The next section is section 38]

*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 4

BOARD OF REVIEW

*Establishment of Board of Review*

**40.(1)** Notwithstanding any other by-law, the si:yam council shall appoint a Board of Review to hear appeals on assessments of interests of land and improvements located on the reserve.

(2) A Board of Review shall consist of three qualified members. One professional member shall be qualified as a lawyer, in good standing, of the Law Society of British Columbia. At least one professional member shall be qualified as an accredited appraiser, in good standing, of the Appraisal Institute of Canada/ Institut Canadien Des Evaluateurs. One member may be solely qualified by being a member of the Shxw'owhamel First Nation (Ohamil Indian Band).

(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. A member of Shxw'owhamel First Nation (Ohamil Indian Band), if appointed, shall be remunerated at a rate not to exceed the professional member's remuneration rate, determined by si:yam council.

(4) Every member of a Board of Review shall take and subscribe before a lawyer, Notary Public or a Commissioner for taking oaths an oath or affirmation in the form prescribed by this by-law in Schedule "E".

(5) Unless the member of a Board of Review sooner dies, resigns or is removed from office for just cause by si:yam council resolution or otherwise, a member of a Board of Review shall hold office during good behaviour for a term of not less than three years, commencing on the date of the appointment under subsection (1) of this section.

*Appeals to 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 reserve 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 \$25.00 per roll entry, payable to the Shxw'owhamel First Nation (Ohamil Indian Band), 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 2 and 11 of this by-law, he may complain in the same manner as in subsection (1) of this section.

(3) The Shxw'owhamel First Nation (Ohamil Indian Band) 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)(a) 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;

- (b) 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 30 days after the completion of the supplementary assessment roll or further supplementary assessment roll.

*Assessor to notify interest holder*

**42.**(1) 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 and 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 an address to which notices for that person are to be sent.

*Powers of 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;

(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 si:yam 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 si:yam 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.(1)** 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.

*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 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 Board of Review obtainable*

**52.** A person may, on payment of a fee of \$25.00, obtain from the Shxw'owhamel First Nation (Ohamil Indian Band), at their administration office at 58700A St. Elmo Road, Hope, British Columbia, a copy of an order or decision of the Board of Review. The Assessor shall be entitled to receive copies without charge.

*Inspection powers of 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 Court Act* 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.

## PART 5

### APPEALS TO FEDERAL COURT FROM 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 21 days after receiving the decision, subject to the provisions of the *Federal Court Act* and the rules of procedure of the Federal Court of Canada (Trial Division), 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 21 days after receiving the decision, subject to the provisions of the Federal Court 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 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 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 6

### 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 si:yam council and sent to the Minister in accordance with 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.

[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:

Shxw'owhamel First Nation (Ohamil Indian Band)  
58700A St. Elmo Road  
Hope, British Columbia  
V0X 1L2

Attention: Assessor

**87.** A finding by a court of competent jurisdiction that a section or provision of this by-law is void or invalid shall not effect 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 and the masculine shall imply the feminine and the feminine shall imply the masculine. 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 7

### DEPRECIATION OF INDUSTRIAL IMPROVEMENTS

#### *Interpretation*

**101.** In this by-law

“chronological age” “chronological age” means the number of years determined by subtracting

(a) the year in which the plant first commenced operation,  
or

(b) 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;

“effective age”

“effective age” means the number of years determined by

- (a) calculating the total cost of the industrial improvement;
- (b) 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;
- (c) adding the weighted ages of all of the parts of the industrial improvement; and
- (d) 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.(1)** Subject to the other provisions of this by-law, for the purposes of section 26.1 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 category of plant 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 80%, the depreciation shall be deemed to be 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 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 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 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 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 26.1 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 26.1 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 11]

## PART 11

### 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* of the Province of British Columbia, or
  - (C) a hospital for the care of the mentally or physically handicapped,

(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 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 150 days a year or more,

- (i) the accommodation is closed, or
- (ii) at least 50% of the gross rental income from the accommodation is derived from rent paid by tenants residing in the accommodation for periods comprising 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) horse racing
- (xv) rifle shooting;
- (xvi) pistol shooting;
- (xvii) horse back riding;
- (xviii) roller skating;
- (xix) marinas;
- (xx) parks and gardens open to the public;

(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 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 administration 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 subsection (1)(b) and (c).

#### *Class 9 - Farm*

**159.** Class 9 property shall include only land classified as farm land.

**159.1** An application by the occupier/lessee to have all or part of his land classified as farm shall be in the form available at the office of the assessor.

**159.2** The assessor shall set the standards for the classification of land as farm in accordance with the *Assessment Act* [RSBC 1996] c.20.

**159.3** The application for classification of land as a farm must be delivered to the assessor on or before October 31 in the year preceding the year for which the assessment roll is prepared.

[The next section is section 170]

## PART 12

### ASSESSOR AND ASSESSMENT ROLL

#### *Powers and duties*

**170.** The si:yam council shall establish and maintain assessments that are uniform in the whole of the reserves in accordance with the *Assessment By-law*.

**171.** In order to establish and maintain assessments that are uniform in the whole of the reserves, the si:yam 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 Shxw'owhamel First Nation (Ohamil Indian Band);

(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 the *Assessment By-law*, at the request of the si:yam council;

(d) ensure that the general public and members of the Shxw'owhamel First Nation (Ohamil Indian Band) are adequately informed respecting procedures relating to property assessment in the reserve;

(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 si:yam council.

[The next section is section 175]

*Appointment of assessor*

**175.**(1) The si:yam 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 si:yam council.

*Duties of assessor*

**176.** The assessor appointed under this by-law shall, when so directed by the si:yam council:

(a) perform the duties required of him under this or any other by-law and as may be required by si:yam council;

(b) carry out policies consistent with this by-law, the *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 Shxw'owhamel First Nation (Ohamil Indian Band);

(d) make reports and recommendations to the si:yam 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;

- (f) perform such other duties as may be required to effectively implement and administer this by-law and other by-laws of the Shxw'owhamel First Nation (Ohamil Indian Band) when so directed by the si:yam council.

*Staff*

**177.**(1) The si:yam 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 si:yam council or, if authorized by the si:yam council by si:yam 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 si:yam 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 section 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 Shxw'owhamel First Nation (Ohamil Indian Band);
- (b) the assessment roll for the reserve lands of the Shxw'owhamel First Nation (Ohamil Indian Band); for the year 20\_\_\_\_ has been completed in accordance with the *Assessment By-law* and sets out the assessed value of the land and improvements within the reserve lands of the Shxw'owhamel First Nation (Ohamil Indian Band); in accordance with the *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 *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 \_\_\_\_\_, 20\_\_\_\_\_.

**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 application by-laws as the si:yam council may require.

APPROVED AND PASSED at a duly convened meeting of the Shxw'owhamel Si:yam Council held at the Shxw'owhamel First Nation (Ohamil Indian Band) Administration Office, 58700A, St. Elmo Road, Hope, British Columbia.

This [2nd] day of [October], 2003.

A quorum consists of [4 (Four)] Councillors.

[Dean Jones]

Councillor

[Harvey Casimir]

Councillor

[Melody Andrews]

Councillor

[Ken Jones]

Councillor

SCHEDULE "A"  
INDUSTRIAL IMPROVEMENT DEPRECIATION RATES  
(Category as listed in section 26.1)

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, particle board, 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 into 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

**SHXW’OWHAMEL FIRST NATION  
(OHAMIL INDIAN BAND)  
TAXATION BY-LAW**

[Effective December 11, 2003]

**WHEREAS:**

The Shxw’owhamel First Nation (Ohamil Indian Band) deems it advisable and in the best interests of the members of the Shxw’owhamel First Nation (Ohamil Indian Band) to establish, by by-law, a system on the reserve lands of the Shxw’owhamel First Nation (Ohamil Indian Band) 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 reserve pursuant to the provisions of the *Indian Act*, R.S.C., and in particular pursuant to the provisions of section 83(1) of the *Indian Act*, R.S.C.

Part	Section
1. General Taxation Provisions .....	2 - 12
2. Taxation of Land and Improvements .....	20 - 29
3. Taxation Rolls .....	30 - 39
4. Recovery of Taxes .....	40 - 59
5. Administration of By-law .....	60 - 79
6. General.....	70 - 100

**NOTE**

There are no sections 25-29, 36-39, 56-59, or 68-79 at present.

*Interpretation*

**1. In this by-law:**

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

“assessment by-law” “assessment by-law” means the assessment by-law passed by the si:yam council of the band and approved by the minister as the same may be amended from time to time;

“assessment roll”	“assessment roll” includes a supplementary assessment roll and includes anything recorded as an addendum to the assessment roll under the <i>Assessment By-law</i> ;
“assessor”	“assessor” means an assessor appointed under the <i>Assessment By-law</i> ;
“band”	“band” means the Shxw'owhamel First Nation (Ohamil Indian Band);
“si:yam council resolution”	“si:yam council resolution” means a motion, as recorded in the minutes of the meeting, passed and approved at a duly convened meeting of the si:yam council pursuant to the consent of a majority of the councilors of the band present at that meeting;
“band land”	“band land” means band land as defined in the <i>Assessment By-law</i> ;
“si:yam council”	“si:yam council” means the si:yam council as defined in the <i>Assessment By-law</i> ;
“cp”	“cp” means a Certificate of Possession as defined under subsection 20(1) and 20(2) of the <i>Indian Act</i> ; 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 <i>Indian Act</i> or any other permits, agreements or licenses issued from time to time by si:yam council resolution authorizing the use of band land by a band member;
“farm land”	“farm land” means a farm as defined in the <i>Assessment By-law</i> ;
“improvements”	“improvements” means improvements as defined in the <i>Assessment By-law</i> ;
“ <i>Indian Act</i> ”	“ <i>Indian Act</i> ” means the <i>Indian Act</i> , R.S.C. 1985 c.I-5 and any amendments thereto;
“interest”	“interest” means interest as defined in the <i>Assessment By-law</i> ;
“interest holder”	“interest holder” means interest holder as defined in the <i>Assessment By-law</i> ;
“interest in land”	“interest in land” means interest in land as defined in the <i>Assessment By-law</i> ;
“land”	“land” means land as defined in the <i>Assessment By-law</i> ;
“land title office”	“land title office” means the land title office as defined in the <i>Assessment By-law</i> ;

“legal description”	“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”	“minister” means the Minister of Indian Affairs and Northern Development;
“municipality”	“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 <i>Local Government Act</i> [RSBC 1996] c.323;
“occupier”	“occupier” means occupier as defined in the <i>Assessment By-law</i> ;
“parcel”	“parcel” means a parcel as defined in the <i>Assessment By-law</i> ;
“person”	“person” means person as defined in the <i>Assessment By-law</i> ;
“property”	“property” means property as defined in the <i>Assessment By-law</i> ;
“taxation administrator”	“taxation administrator” means the taxation administrator appointed by the si:yam council under this by-law.

## PART 1

### GENERAL TAXATION PROVISIONS

#### *Taxation*

- 2.(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 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 *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 *Assessment By-law*.

*Confidentiality*

3.(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 person liable for payment of taxes to keep records*

4. 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*

5. A person 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*

**6.** A person who knowingly and willfully 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*

**7.** A person who tears down, injures or defaces an advertisement, notice or document which, under this by-law or the *Assessment By-law*, is posted in a public place, fails to comply with this by-law.

*Penalties For Failure to Comply*

**8.(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 Shxw'owhamel First Nation (Ohamil Indian Band) to the person or to the land canceled by si:yam council resolution passed by the si:yam council.

(2) Before services may be cancelled for failure to comply with this by-law;

(i) the person who has allegedly failed to comply shall be given the opportunity to attend before the si:yam council and present whatever evidence the person deems appropriate; and

(ii) the si:yam 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 si:yam 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 si:yam council.

*Liability of officers of corporations*

**9.** A director, manager, secretary or other officer of a corporation or association, or a member of a partnership or syndicate, who knowingly and willfully 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*

**10.(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, 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. 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 *Shxw'owhamel First Nation (Ohamil Indian Band) Assessment By-law*, shall be changed or extended by 60 days to permit, enable, and allow the effective and efficient implementation and administration of this by-law and the *Shxw'owhamel First Nation (Ohamil Indian Band) Assessment By-law*.

*Interest on prepaid taxes*

**11.**(1) The taxation administrator shall and is authorized to receive deposits of money on behalf of the Shxw'owhamel First Nation (Ohamil Indian Band) 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 85.1 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*

**12.**(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.

(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 Shxw'owhamel First Nation (Ohamil Indian Band), 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; or

(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*

**13.**(1) Taxes are payable to the Shxw'owhamel First Nation (Ohamil Indian Band) at the offices of the Shxw'owhamel First Nation (Ohamil Indian Band) Administration on Ohamil Indian Reserve No. 1 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 Shxw'owhamel 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 Shxw'owhamel First Nation (Ohamil Indian Band).

PART 2

TAXATION OF LAND AND INTERESTS IN LAND

*Taxation exemptions*

**20.**(1) The following property is exempt from taxation:

- (a) land and improvements occupied or held by a member of the Shxw'owhamel First Nation (Ohamil Indian Band);
- (b) land and improvements occupied or held by the Shxw'owhamel First Nation (Ohamil Indian Band);
- (c) land and improvements occupied or held by a body corporate owned or controlled by the Shxw'owhamel First Nation (Ohamil Indian Band).

*Year in which exemption change takes effect*

**21.**(1) Where a property is acquired by a person entitled to tax exemption under section 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 section 20(c), the exemption from taxation shall be for a period of five 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 the Shxw'owhamel First Nation (Ohamil Indian Band) may, upon expiry of an exemption pursuant to section 20(c) and 21(2), apply to si:yam council for a further exemption for a period not exceeding five years and the si:yam council may grant such an extension provided that, in the opinion of si:yam council, such an extension would be in the best interests of the Shxw'owhamel First Nation (Ohamil Indian Band).

*Assessment in name of interest holder*

**22.**(1) Subject to subsection (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 Shxw'owhamel First Nation (Ohamil Indian Band) or the members of the Shxw'owhamel First Nation (Ohamil Indian Band) and held or occupied by a person who is not a member of the Shxw'owhamel First Nation (Ohamil Indian Band); or

(c) land is assessed under section 35 of the *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 2, 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 Shxw'owhamel First Nation (Ohamil Indian Band) or the members of the Shxw'owhamel First Nation (Ohamil Indian Band);

(b) who sold it to the Crown in right of Canada on behalf of the Shxw'owhamel First Nation (Ohamil Indian Band) or the members of the Shxw'owhamel First Nation (Ohamil Indian Band) at a value that was, in the opinion of the si:yam 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 the Shxw'owhamel First Nation (Ohamil Indian Band) under paragraph (a) and (b),

he shall not be taxed as an interest holder under subsection (3) so long as the si:yam 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

(1) The si:yam council shall make provisions for the taxation of land and improvements under this by-law including the prescribing of tax rates.

(2) By prescribing tax rates under subsection (1), the si:yam council shall be deemed to have adopted a variable tax rate system.

(3) The variable tax rates for each taxation year prescribed by the si:yam council pursuant to subsection (2) are those tax rates set out in Schedule "A" to this by-law, such tax rates to be applied against each one thousand dollars (\$1000.00) of actual value of property in each respective class as set out in Schedule "A" of this by-law.

### PART 3

### 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 si:yam 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 si:yam 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 si:yam council on the assessed values entered in the assessment roll as provided under the *Assessment By-law*.

(5) The duties imposed on the taxation administrator by the si:yam council pursuant to this by-law and other by-laws of the Shxw'owhamel First Nation (Ohamil Indian Band) 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 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 *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 si:yam council may direct, and the roll shall be open for inspection by the public during regular business hours.

*Taxation roll property of the Shxw'owhamel First Nation (Ohamil Indian Band)*

**32.** The taxation roll is the property of the Shxw'owhamel First Nation (Ohamil Indian Band).

*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 si:yam 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, in the discretion of the si:yam 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 ground of poverty*

**34.** The si:yam 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 4

## 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 the Shxw'owhamel First Nation (Ohamil Indian Band) 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 si:yam 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 Shxw'owhamel First Nation (Ohamil Indian Band) 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 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 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 the Shxw'owhamel First Nation (Ohamil Indian Band), and the court may order costs in favour of or against the Shxw'owhamel First Nation (Ohamil Indian Band).

*Distress: Seizure of goods*

**46.(1)** With the authorization of the si:yam council, if the taxes or any portion of the thereof remain unpaid after the 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 cp 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. 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 section 46(3) which are located on reserve shall be removed therefrom, and any such removal shall be considered a trespass. Without restricting the generality of the foregoing, no such property shall be seized by a bailiff, sheriff, assignee or liquidator or trustee, or authorized trustee in bankruptcy, except under the authority of the si:yam council.

*Distress: Sale of goods seized by distress*

**47.(1)** If the Band seizes by distress the tax debtor's goods pursuant to section 46(3), and the tax debtor does not commence legal proceedings in a court of competent jurisdiction within 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 expiration of 60 days after seizure by distress pursuant to section 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 newspaper of general local circulation for 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. In the event that the surveyor of taxes 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 si:yam council, if the taxes or any part thereof remain unpaid after expiration of the 30-day period provided in section 46, proceedings by way of sale of improvements or proprietary interests, may be taken by the Band. The Band shall serve the tax debtor and cp 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 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 the interest of the tax debtor in the reserve by public auction, or pursuant to subsection (3) by public tender.

(3) The si:yam 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 Disposition of Interest in the Reserve in the form in Schedule "D" to this by-law shall be published in at least one newspaper of general local circulation for 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. 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 si:yam 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 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 in 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 "D" 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. In the event that 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 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 siyam council, if the taxes or any part thereof remain unpaid, after the 30 day period provided by section 46 has expired proceeding by way of cancellation of proprietary interest, as set out herein, may be taken by the Band. 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 cp 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 canceled. The taxation administrator shall certify the cancellation in the form provided in Schedule "F" to this by-law. 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*

**49.(5)(1)** Notwithstanding any other action for the recovery of taxes set out in this by-law, if any taxes remain unpaid 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 subsection (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 si:yam 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 canceling 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*

**49.(6)(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 outstanding taxes owing pursuant to this by-law, the taxation administrator shall apply to the si:yam council for authorization to immediately commence any of the collection proceeding set out in this by-law and abridge or dispense with the time periods require therein.

(2) In the alternative to subsection 49(6)(1), or upon request of the si:yam 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.

**49.(7)** With the authorization of the si:yam council, if the taxes or any part thereof remain unpaid, after the 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. A Notice of Discontinuance of Services in the form of Schedule "I" to this By-law, shall be delivered upon the tax debtor and to the cp holder where appropriate, 30 days prior to such discontinuance, and shall include the date, time and place within that 30 days, upon which the tax debtor or the cp holder can appear before the si:yam council to show cause as to why the services should not be discontinued. Following the appearance before si:yam council, the si:yam 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*

**50.(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 si:yam 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*

**51.** For the purposes of this Part, "taxes" shall mean, include and be contoured to include:

- (a) interest chargeable under this by-law;
- (b) costs incurred in collection proceedings; and
- (c) taxes imposed during the year in which collection proceedings are commenced and in subsequent years while they proceed;
- (d) taxes imposed and unpaid for years prior to the year in which collection proceedings are commenced.

*Powers for recovery of taxes*

**52.** 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*

**53.(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 Shxw'owhamel First Nation (Ohamil Indian Band), 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 si:yam 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*

**54.(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 \$50.00 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*

**55.(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 si:yam 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 5

## ADMINISTRATION OF BY-LAW

*Creation of collection districts*

**60.** For the purposes of this by-law, the si:yam council may divide the reserve 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 si:yam 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 si:yam council pursuant to this by-law, the taxation administrator, under the direction of the si:yam 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 Shxw'owhamel First Nation (Ohamil Indian Band) which are issued by the si:yam council pursuant to this by-law or any other by-law of the Shxw'owhamel First Nation (Ohamil Indian Band) for the purposes of this or any other by-law of the Shxw'owhamel First Nation (Ohamil Indian Band).

*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 si:yam 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 si:yam council, shall cause the taxes to be cancelled on the books.

*Rules and directions*

**65.** The si:yam council may, by si:yam 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 Shxw'owhamel First Nation (Ohamil Indian Band).

*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 si:yam 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 si:yam 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 si:yam council shall certify a copy of the by-law of the Shxw'owhamel First Nation (Ohamil Indian Band) 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 Shxw'owhamel First Nation.

(4) The Shxw'owhamel First Nation (Ohamil Indian Band) 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.

(5) Notwithstanding the *Shxw'owhamel First Nation (Ohamil Indian Band) Property Tax Expenditure By-law*, the following expenditures of funds raised under this by-law are hereby authorized:

- (i) refunds of overpayment and interest,
- (ii) all expenses of preparation and administration of this by-law,
- (iii) the remuneration of the taxation administrator,
- (iv) all expenses of enforcement of this by-law, including legal costs,
- (v) all expenses incurred in defending any challenge to this by-law or any of its provisions, including legal costs, and
- (vi) any refund of taxes due under this by-law.

PART 6  
GENERAL

**80.** Any section of this by-law or schedule to this by-law may be amended by a by-law adopted by the si:yam council and sent to the Minister in accordance with 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:

Shxw'owhamel First Nation  
58700A St. Elmo Road  
Hope, B.C.  
V0X 1L2

Attention: Shxw'owhamel Si:yam Council

**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 section 10(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, 3.0% above the prime lending rate of the principal banker to the Shxw'owhamel First Nation on the 15th day of the month immediately preceding that period.

**85.1** The rate of interest under section 11(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, 3.0% below the prime lending rate of the principal banker to the Shxw'owhamel First Nation on the 15th day of the month immediately preceding that period.

*Nomenclature*

**86.** 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. When the conjunctive is used, the conjunctive shall imply the disjunctive and the disjunctive shall imply the conjunctive.

*Cancellation of taxes*

**87.** Where, pursuant to section 49 of this by-law, property has been forfeited to, and vested in, the Shxw'owhamel First Nation (Ohamil Indian Band), the si:yam council shall direct the taxation administrator to cancel all taxes, penalties and interest due and carried on the taxation roll in respect of property.

**88.** This by-law shall come into force and effect upon approval by the Minister.

APPROVED AND PASSED at a duly convened meeting of the Shxw'owhamel Si:yam Council held at the Shxw'owhamel First Nation (Ohamil Indian Band) Administration Office, 58700A, St. Elmo Road, Hope, British Columbia.

This [2nd] day of [October], 2003.

A quorum consists of [4 (Four)] Councillors.

[Dean Jones]  
Councillor

[Harvey Casimir]  
Councillor

[Melody Andrews]  
Councillor

[Ken Jones]  
Councillor

## SCHEDULE "A"

Prescribed Tax Rates Year 20\_\_\_\_\_

Class of Property	Tax Rate
1. Residential	
2. Utilities	
3. Unmanaged Forest Land	
4. Major Industry	
5. Light Industry	
6. Business/Other	
7. Managed Forest Land	
8. Recreational Property/ Non-Profit Organization	
9. Farm	

SCHEDULE B  
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 7 (seven) days after the date of this notice will result in the Taxation Administrator, pursuant to section 43(2) or the *Shxw'owhamel First Nation (Ohamil Indian Band) 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 7 (seven) 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 Taxes, 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 section 47(1) of the *Shxw'owhamel First Nation (Ohamil Indian Band) Taxation By-law*, you must commence legal proceedings in a court of competent jurisdiction to challenge such seizure within 60 (sixty) 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 60 (sixty) 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 published for at least 7 (seven) days in the \_\_\_\_\_ Newspaper, (one or more newspapers of general location circulation) before the date of sale.

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

SCHEDULE C

A NOTICE OF SALE OF GOOD SEIZED BY DISTRESS

TAKE NOTICE THAT a sale by public auction for outstanding taxes owed to the Shxw'owhamel First Nation (Ohamil Indian Band) 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 section 47 and 48 of the *Shxw'owhamel First Nation (Ohamil Indian Band) 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\_\_ .

SCHEDULE D  
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 to 60 (sixty) days after the date of this notice will result in the Taxation Administrator for the Shxw'owhamel First Nation (Ohamil Indian Band) 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 7 (seven) 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 6 (six) 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 6 (six) months any amount of the taxes remain outstanding, the sale of the 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\_\_ .

SCHEDULE D1  
CERTIFICATION OF SALE AND  
DISPOSITION OF INTEREST ON RESERVE

RE: \_\_\_\_\_  
(Description of Interest on Reserve)  
\_\_\_\_\_  
(Description of Improvements)

I, \_\_\_\_\_, Taxation Administrator of the Shxw'owhamel First Nation (Ohamil Indian Band), 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 *Shxw'owhamel First Nation (Ohamil Indian Band) Taxation By-law*. The following person shall, pursuant to section 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\_\_ .

SCHEDULE E

NOTICE OF CANCELLATION OF INTEREST IN THE RESERVE

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

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

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

(Description of Property)

\_\_\_\_\_  
(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 6 (six) months from the date of this notice, in the cancellation of your interest in such property on the Reserve, pursuant to section 49(1) of the *Shxw'owhamel First Nation (Ohamil Indian Band) 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 acquire through such \_\_\_\_\_ (lease, license, permit or agreement) will cease to exist.

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

SCHEDULE F

CERTIFICATION OF CANCELLATION OF INTEREST IN THE RESERVE

RE:

\_\_\_\_\_

(Description of Property)

\_\_\_\_\_

(Interest on Reserve)

I, \_\_\_\_\_, Taxation Administrator for the Shxw'owhamel First Nation (Ohamil Indian Band), hereby certify that the above-mentioned interest on the \_\_\_\_\_ Reserve has been canceled or terminated pursuant to the *Shxw'owhamel First Nation (Ohamil Indian Band) 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\_\_.



SCHEDULE G  
NOTICE OF FORFEITURE

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

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

RE: \_\_\_\_\_  
(Description of Property)

\_\_\_\_\_  
(Interest in the Reserve)

TAKE NOTICE THAT taxes imposed by the *Shxw'owhamel First Nation (Ohamil Indian Band) Taxation By-law* for the above-noted property in the year(s) \_\_\_\_, have been outstanding for two (2) years and pursuant to Section 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 Shxw'owhamel First Nation (Ohamil Indian Band). Upon such forfeiture, your interest in the Reserve will vest in the Band clear of all charges except those rights of way, easement 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\_\_.

SCHEDULE H  
CERTIFICATION OF FORFEITURE

RE:

\_\_\_\_\_  
(Description of Property)

\_\_\_\_\_  
(Interest on Reserve)

I, \_\_\_\_\_, Taxation Administrator for Shxw'owhamel First Nation (Ohamil Indian Band), 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 Shxw'owhamel First Nation (Ohamil Indian Band) pursuant to Section 49(7) and (8) of the *Shxw'owhamel First Nation (Ohamil Indian Band) Taxation By-law*.

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

SCHEDULE I  
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 30 (thirty) days after the date of this Notice, or you have appeared before the Shxw'owhamel Si:yam Council and shown cause as set out below, the following services provided to this property will be discontinued:

LIST SERVICES TO BE DISCONTINUED

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

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

**SKEETCHESTN INDIAN BAND  
ANNUAL TAX RATES BY-LAW NO. 9. 2004**

[Effective June 21, 2004]

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

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

1. This by-law may be cited for all purposes as the *Skeetchestn Indian Band 2004 Tax Rates By-law No. 9*.

2. Pursuant to section 11 of the *Skeetchestn Indian Band Property Taxation Amended By-law 1995-1*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms an integral part of the *2004 Tax Rates By-law No. 9*.

THIS BY-LAW IS HEREBY ENACTED by Skeetchestn Indian Band Council at a duly convened meeting held on the 7th day of June, 2004.

\_\_\_\_\_  
Chief Edward D. Jules

\_\_\_\_\_  
[Bradley D. Deneault]  
Councillor Bradley D. Deneault

\_\_\_\_\_  
[Archie C. Deneault]  
Councillor Archie C. Deneault

\_\_\_\_\_  
[Pamela K. Jules]  
Councillor Pamela K. Jules

\_\_\_\_\_  
Councillor Terry Deneault

## SCHEDULE "A"

The Council of the Skeetchestn Indian Band hereby adopts the following taxation rates for the 2004 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 11 of the <i>Skeetchestn Indian Band Property Taxation By-law</i> .	Rate of Tax applied against each \$1000.00 of the assessed value of the land and improvements as determined in accordance with Part V of the <i>Skeetchestn Indian Band Property Assessment and Taxation By-law</i> .
Class 1 - Residential	Land and Improvements 7.6589 Improvements Only 0.0000
Class 2 - Utilities	Land and Improvements 26.7962 Improvements Only 0.0000
Class 5 - Light Industry	Land and Improvements 20.7481 Improvements Only 0.0000

**SLIAMMON FIRST NATION  
2004 ANNUAL TAX RATES BY-LAW**

[Effective June 18, 2004]

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 2004 the following tax rates, namely for each separate property class within each separate taxation district the tax 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 *2004 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 at the Sliammon First Nation Administration Office, Powell River, British Columbia, as of this 17th day of May, 2004.

[L. Maynard Harry]

\_\_\_\_\_  
Chief L. Maynard Harry

[Kevin Blaney]

\_\_\_\_\_  
Councillor Kevin Blaney

[Walter Paul]

\_\_\_\_\_  
Councillor Walter Paul

\_\_\_\_\_  
Councillor Denise Smith

[Gloria Francis]

\_\_\_\_\_  
Councillor Gloria Francis

\_\_\_\_\_  
Councillor Steven Galligos

[Donna Tom]

\_\_\_\_\_  
Councillor Donna Tom

\_\_\_\_\_  
Councillor Brian Hackett

\_\_\_\_\_  
Councillor Bruce Point

**SCHEDULE “A”**

**Sliammon Taxation Authority  
Classes of Property**

<b>Rate</b>	<b>Class</b>
10.5256	Class 1 - Residential
36.1672	Class 2 - Utilities
30.4049	Class 3 - Unmanaged Forest Land
29.8371	Class 4 - Major Industry
25.5715	Class 5 - Light Industry
26.3818	Class 6 - Business and Other
16.8024	Class 7 - Managed Forest Land
10.7884	Class 8 - Recreation
11.1456	Class 9 - Farm

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

[Effective June 21, 2004]

**WHEREAS:**

A. The property assessment by-law and the property taxation by-law were made 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 taxation by-law), including rights to occupy, possess or use land in the “reserve”;

B. 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.

C. Subsection 12 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;

D. Council wishes to revoke the taxation expenditure by-law and to authorize expenditures (in addition to those authorized under subsection 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 *Sliammon First Nation 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 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, longhouse, 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 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-law and programs and the administration and operation of department of the band.

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

“permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under subsection 12 of the property taxation by-law.

“property assessment by-law” means the *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, overpass, underpass, 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, encasement, transformer structures and other related works and facilities;

(iii) conduits for wires, fibre-optics and pipes for purpose 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 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 First Nation 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 expenditure, public works and utility services.

#### ANNUAL PROPERTY TAX BUDGET

4.(1) On or before April 30 in each fiscal year, the surveyor of taxes shall prepare and table with council a draft annual property tax budget for 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 July 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 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) Head notes, marginal notes and provision 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 effect or bear upon the validity or invalidity of any other section or part of 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 by the minister.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Sliammon First Nation held at the Sliammon First Nation Administration Office, (RR# 2 Sliammon Road, Powell River, BC V8A-4Z3), this 17th day of May 2004.



**SNUNEYMUXW FIRST NATION**  
**2004 TAXATION RATES BY-LAW**  
**BY-LAW NO. 2004-1**

[Effective June 4, 2004]

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 right 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 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 2004 Taxation Rates By-law*.

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 *2004 Taxation Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 17th day of May, 2004.

\_\_\_\_\_  
 Chief John G. Wesley

\_\_\_\_\_  
 [Jeffery Thomas]

Councillor Jeffery Thomas

\_\_\_\_\_  
 [Geraldine Manson]

Councillor Geraldine Manson

\_\_\_\_\_  
 [Douglas J.C. White]

Councillor Douglas J.C. White

\_\_\_\_\_  
 [Darren Good]

Councillor Darren Good

\_\_\_\_\_  
 Councillor Eric G. Wesley

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 Councillor Richard G. White

[Michael Wyse]

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Councillor Michael Wyse

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Councillor Gary A. Manson

[Viola Wyse]

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Councillor Viola Wyse

[William Yoachim]

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Councillor William Yoachim

## SCHEDULE "A"

## Snuneymuxw First Nation Taxation Rates - 2004

The Council of Snuneymuxw First Nation hereby adopts the following taxation rates for the 2004 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>Nanaimo Indian Band Assessment 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 II of the <i>Nanaimo Indian Band By-law</i> .
Class 1 - Residential	13.3446
Class 2 - Utilities	71.1196
Class 3 - Unmanaged Forest Land	Nil
Class 4 - Major Industry	56.0761
Class 5 - Light Industry	33.5905
Class 6 - Business and Other	33.2394
Class 7 - Managed Forest Land	11.4557
Class 8 - Recreational/Non-Profit Organization	19.3900
Class 9 - Farm	8.2211



**SODA CREEK INDIAN BAND**  
**2004 RATES BY-LAW**  
**BY-LAW NO. 2004-TX01**

[Effective May 25, 2004]

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

AND WHEREAS the Council of the Soda Creek Indian Band enacted the *Soda Creek Indian Band Taxation and Assessment By-law* on December 23, 1997;

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

1. This by-law may be cited for all purposes as the *Soda Creek Indian Band 2004 Rates By-law*.

2. Pursuant to section 24 of the *Soda Creek Indian Band Taxation By-law*, the rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2004 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 [28th] day of [April], 2004.

[Dorothy Phillips]

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

[Ellie Mitchell]

\_\_\_\_\_  
Councillor Ellie Mitchell

[David Pop]

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

[Cheryl Chapman]

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

## SCHEDULE "A"

The Council of Soda Creek Indian Band hereby adopts the following taxation rates for the taxation year 2004 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  
2004 RATES BY-LAW  
BY-LAW NO. 2004-02**

[Effective May 10, 2004]

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

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

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

1. This by-law may be cited for all purposes as the *Songhees First Nation 2004 Rates By-law No. 2004-02*.

2. Pursuant to Section 18.1 of the *Songhees Indian Band Property Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2004 Songhees First Nation Rates By-law No. 2004-02*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 20th day of April, 2004.

\_\_\_\_\_  
[Robert Sam]

Chief Robert Sam

\_\_\_\_\_  
[Frank E. George]

Councillor Frank E. George

\_\_\_\_\_  
[Norman George]

Councillor Norman George

\_\_\_\_\_  
[John Rice Jr.]

Councillor John Rice Jr.

\_\_\_\_\_  
[Nicholas Albany]

Councillor Nicholas Albany

## SCHEDULE "A"

Classes	Tax Rate
1. Residential	10.056684
2. Utilities	50.784910
6. Business/Other	29.968422

**SONGHEES FIRST NATION**  
**PROPERTY TAX EXPENDITURE BY-LAW**  
**BY-LAW NO. 2004-01**

[Effective May 10, 2004]

**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 of local purposes of land, or interest in land, in the “reserve” (as defined in the *Property Assessment and Taxation By-law*), including rights to occupy, possess or use land in the “reserve”;

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

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

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

**SHORT TITLE**

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

**DEFINITIONS**

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

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

“band” means the Songhees First Nation;

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

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

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

“council” means the council of the Songhees First Nation within the meaning of subsection 2(1) of the *Indian Act* as elected by the band members from time to time;

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

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

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

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

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

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

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

“public works” includes:

- (a) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining or operating
  - i. roads, streets, overpasses, underpasses, sidewalks, foot crossings, curbing bridges, tunnels, culverts, embankments and retaining walls;
  - ii. equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within reserve, including without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;
  - iii. conduits for wires, fibre-optics and pipes for purposes other than providing public lighting within reserve, including without limiting the generality of the foregoing all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;
  - iv. storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;
  - v. sewerage treatment and water treatment works, facilities and plants;
  - vi. retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river; and
  - vii. any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi)

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated reserve lands; and

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

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

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

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

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

#### AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

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

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

#### ANNUAL PROPERTY TAX BUDGET

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

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

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

(4) For greater certainty:

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

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



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

#### PROPERTY TAX REVENUE ACCOUNTS

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

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

#### ADMINISTRATION AND ENFORCEMENT

**7.** The surveyor of taxes shall administer this by-law.

#### BY-LAW REMEDIAL

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

#### MISCELLANEOUS

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

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

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

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

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

(6) Interest in the amount of prime plus 3% will be charged on unpaid taxes on the first day of 2005.

#### COMING INTO FORCE

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

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 20th day of April, 2004.

[Robert Sam]

Chief Robert Sam

[Frank E. George]

Councillor Frank E. George

[Norman George]

Councillor Norman George

[John Rice Jr.]

Councillor John Rice Jr.

[Nicholas Albany]

Councillor Nicholas Albany

## SCHEDULE "A"

## 2004 Property Tax Budget for Songhees First Nation

## GENERAL GOVERNMENT SERVICES

Tax Administration	\$ 226,332.63
Legislative	\$ 54,000.00
Tax Appeals	\$ 3,000.00

*General Government Services Expenditure Total* \$ 283,332.63

## PROTECTIVE SERVICES

Animal Control	\$ 10,000.00
Fire Protection	\$ 56,500.00
Emergency Measures	\$ 10,000.00
By-law Enforcement	\$ 20,000.00

*Protective Services Expenditure Total* \$ 96,500.00

## TRANSPORTATION SERVICES

Traffic Control	\$ 12,000.00
Roads and Streets	\$ 25,000.00

*Transportation Services Expenditure Total* \$ 37,000.00

## RECREATIONAL AND CULTURAL SERVICES

Local Playground and Parks	\$ 10,000.00
Community Arts Grants	\$ 5,000.00
Recreation Grants	\$ 5,000.00
Library	\$ 5,000.00

*Recreational and Cultural Services Expenditure Total* \$ 25,000.00

## COMMUNITY DEVELOPMENT SERVICES

Planning	\$ 15,000.00
Engineering	\$ 15,000.00

*Community Development Services Expenditure Total* \$ 30,000.00

## ENVIRONMENTAL HEALTH SERVICES

Water & Sewer	\$ 58,000.00
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Refuse	\$ 12,000.00
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<i>Environmental Health Services Expenditure Total</i>	<u>\$ 70,000.00</u>
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## FISCAL SERVICES

Homeowner Grants	\$ 260,000.00
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Contribution to Reserve Funds	\$ 172,000.00
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<i>Fiscal Services Expenditure Total</i>	<u>\$ 432,000.00</u>
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## TAXES FOR OTHER GOVERNMENTS

Assessment Authority	\$ 9,204.00
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Regional District Hospital	\$ 25,000.00
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<i>Taxes for Other Governments Expenditure Total</i>	<u>\$ 34,204.00</u>
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<i>2004 Property Tax Budget Total</i>	<u><u>\$ 1,008,036.63</u></u>
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[Julie Baker]

Julie Baker  
Sxwélhchaliya

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Dale Harry  
Xwa-xwalkn

[Byron Joseph]

Byron Joseph  
sekwílem

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Evelyn Joseph  
sxánanulh

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Anthony Moody  
Tsetsímshtn

[Ann Whonnock]

Ann Whonnock  
Syexwáliya

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Harold Calla

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Krisandra Jacobs

[Dennis Joseph]

Dennis Joseph  
Xwech'taal

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[Chief Floyd Joseph]

Chief Floyd Joseph  
Skwatatxwamkin siyam

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[Richard Williams]

Chief Richard Williams  
Xwélxwelacha siyam

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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  That part of Capilano Indian Reserve Number 5 that was within the boundaries of the Corporation of the District of North Vancouver as those boundaries existed as at January 1, 1992.	1. Residential	6.40329
		2. Utilities	58.98439
		3. Unmanaged Forest Land	0.00000
		4. Major Industry	59.14473
		5. Light Industry	35.62743
		6. Business & Other	24.32516
		7. Managed Forest Land	0.00000
		8. Recreational Property/ Non-Profit Organization	11.68938
		9. Farm	0.00000

## SCHEDULE "A" (continued)

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 Rates for the Taxation Year
Mission (NVC) Taxation District	The Whole of Mission Indian Reserve Number 1	1. Residential	6.44691
		2. Utilities	58.24492
		3. Unmanaged Forest Land	0
		4. Major Industry	51.17619
		5. Light Industry	35.57509
		6. Business & Other	23.41442
		7. Managed Forest Land	0
		8. Recreational Property/ Non-Profit Organization	9.87697
		9. Farm	



SCHEDULE “A” (continued)

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 Rates for the Taxation Year
Capilano (WVD) Taxation District	That part of Capilano Indian Reserve Number 5 that was within the boundaries of the Corporation of the District of West Vancouver as those boundaries existed as at January 1, 1992.	1. Residential	5.9175
		2. Utilities	32.9976
		3. Unmanaged Forest Land	0
		4. Major Industry	27.0207
		5. Light Industry	24.1742
		6. Business & Other	18.5581
		7. Managed Forest Land	0
		8. Recreational Property/ Non-Profit Organization	10.5639
		9. Farm	

**TOBACCO PLAINS INDIAN BAND**  
**2004 RATES BY-LAW**  
**BY-LAW NO. 2004-TX2**

[Effective July 6, 2004]

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 Section 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 2004 Rates By-law*.

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 [26th] day of [May], 2004.

\_\_\_\_\_  
 Chief Mary Mahseelah

\_\_\_\_\_  
 [Zoe Gravelle]  
 Councillor Zoe Gravelle

\_\_\_\_\_  
 [JoAnn Barr]  
 Councillor JoAnn Barr

\_\_\_\_\_  
 [Danny Gravelle]  
 Councillor Danny Gravelle

\_\_\_\_\_  
 Councillor Levi Gravelle

SCHEDULE "A"

The Council of the Tobacco Plains Indian Band hereby adopts the following taxation rates for the 2004 taxation year for the following classes of property:

Classes of Property	Tax Rate
1. Residential	15.732
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



[Harvey Underwood]

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Councillor Harvey Underwood

[Gus A. Underwood]

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Councillor Gus A. Underwood

[Louis Claxton]

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Councillor Louis Claxton

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Councillor Frank Pelkey

**TSAWWASSEN FIRST NATION**  
**2004 RATES BY-LAW**  
**BY-LAW NO. 2004-TX-01**

[Effective May 30, 2004]

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

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

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

BE IT HEREBY RESOLVED that the Chief and Council of the Tsawwassen First Nation enacts the following by-law pursuant to section 83(1) of the *Indian Act* for the purpose of establishing rates of taxation for the year 2004.

1. This By-law may be cited for all purposes as the *Tsawwassen First Nation 2004 Rates By-law*.

2. The tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *Tsawwassen First Nation 2004 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 12th day of May, 2004.

A quorum of Council is 3

[Kim Baird]

\_\_\_\_\_  
Chief Kim Baird

[Andrea Jacobs]

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

[Stuart Morgan]

\_\_\_\_\_  
Councillor Stuart Morgan

\_\_\_\_\_  
Councillor Russell Williams

[Laura Cassidy]

\_\_\_\_\_  
Councillor Laura Cassidy

## SCHEDULE "A"

The council of the Tsawwassen First Nation hereby adopts the following taxation rates for the 2004 taxation year for the following classes of property.

Class of property as prescribed under Section 6 of the <i>Tsawwassen First Nation Assessment By-law</i> and the <i>Tsawwassen First Nation Taxation By-law</i> .	Rate of tax applied against each \$1,000 of the assessed value of the land and improvements as determined in accordance the <i>Tsawwassen First Nation Assessment By-law</i> and the <i>Tsawwassen First Nation Taxation By-law</i> .
Class 1 - Residential	9.73
Class 2 – Utilities	60.2
Class 3 - Unmanaged Forest Land	0
Class 4 - Major Industry	0
Class 5 - Light Industry	0
Class 6 - Business and Other	27.9
Class 7 - Managed Forest Land	0
Class 8 - Recreational/Non-Profit Org.	10.4
Class 9 – Farm	0

**TSLEIL-WAUTUTH FIRST NATION**  
**2004 RATES BY-LAW**  
**RATES BY-LAW NO. 06-02-2004**

[Effective June 11, 2004]

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 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 First Nation 2004 Rates By-law*.

2. Pursuant to Section 8 of the *Tsleil-Waututh 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 *2004 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 25th day of May 2004.

[Maureen Thomas]

\_\_\_\_\_  
Chief

[Justin George]

\_\_\_\_\_  
Councillor

[Lianna Martin]

\_\_\_\_\_  
Councillor



## SCHEDULE "A"

The Council of the Tseil-Waututh First Nation (Burrard Indian Band) hereby adopts the following taxation rates for the 2004 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 8 of the <i>Tseil-Waututh 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 Parts IV, VII, VIII and IX of the <i>Tseil-Waututh First Nation Property Assessment and Taxation By-law</i> .
Class 1 – Residential	6.40329
Class 2 – Utilities	58.98439
Class 3 - Unmanaged Forest Land	0.0000
Class 4 - Major Industry	59.14473
Class 5 - Light Industry	35.62743
Class 6 - Business and other	24.32516
Class 7 - Managed Forest Land	0.0000
Class 8 - Recreation/Non-Profit Organization	11.68938
Class 9 - Farm	0.0000

**TZEACHTEN FIRST NATION  
RATES BY-LAW NO. 2004**

[Effective June 4, 2004]

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. 2004*.

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. 2004*.

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   17th   day of   May  , 2004.

[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 2004 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 \$1000.00 of the assessed taxable value total of land and improvements for each class of property as set out in the assessment roll for the 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	11.040
Class 2 - Utilities	61.767
Class 5 - Light Industry	23.938
Class 6 - Business and Other	25.702

**WESTBANK FIRST NATION**  
**2004 EXPENDITURE BY-LAW ANNUAL BUDGET**  
**BY-LAW NO. 04-TX-03**

[Effective May 31, 2004]

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

**WHEREAS:**

The *Westbank First Nation Taxation 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 Band 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 Chief and Council of the Westbank First Nation enacts as an amending By-law.

**SHORT TITLE**

This amending by-law may be cited as the *2004 Expenditure By-law Annual Budget*.

1. That the following Schedule “2004” Expenditure By-law Annual Budget shall be added to the *Westbank First Nation Taxation Expenditure By-law 1995*.

PASSED AND APPROVED by the council of the Westbank First Nation at a duly convened meeting of the Band council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this [13th] day of [May] , 2004.

[Robert Louie]

\_\_\_\_\_  
Chief Robert Louie

[Raf DeGuevara]

\_\_\_\_\_  
Councillor Raf DeGuevara

[Mickey Werstuik]

\_\_\_\_\_  
Councillor Mickey Werstuik

WESTBANK FIRST NATION - TAXATION

2004 Budget

	Amount	Total
WFN Home Owner Grants	725,000	725,000
General Government Services:		
Board of Review	10,700	
LGS administration	361,715	
WFN General Administration	354,975	
Legislative	137,447	
Intergovernmental	247,293	
Advisory Council	29,000	
Allowance for taxes in dispute	35,000	
Total General Government Services		1,176,130
Protective Services		
Westside Fire Protection	278,221	
By-law Enforcement	61,038	
By-law Development	30,000	
Residential Tenancy	70,172	
Total Protective Services		439,431
Recreation Services		
Parks & Recreation	129,160	
Total Recreation Services		129,160
Collections for other Governments		
BCAA	60,685	
Municipal Service Agrmt	185,911	
Total Collections for other Governments		246,596
Community Development Services		
Engineering	25,000	
Community Planning	243,730	
Maintenance Services	232,649	
Total Community Development Services		501,379
Fiscal Services		
Stabilization Fund (Cap Bylw)	-	
Capital Expenditures	-	
Capital Projects Fund	410,000	
Contingency Fund	410,000	
Total Fiscal Services		820,000
Environmental Health Services:		
(See By-laws for Capital Allocation)	50,000	
Total Environmental Health Services		50,000
TOTAL		4,087,695

**WESTBANK FIRST NATION**  
**2004 TAX RATE SCHEDULE AMENDING BY-LAW**  
**BY-LAW NO. 04-TX-03**

[Effective May 31, 2004]

**WHEREAS:**

The Chief and Council of the Westbank First Nation deems it advisable and in the best interests of the members of the Westbank First Nation to amend the *Property Taxation By-law 95-TX-08* passed by Chief and Council December 11, 1995 and approved by the Minister April 23, 1996, that being a by-law to establish by by-law a system on the reserve land of the Westbank First Nation for 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 tax 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 Chief and Council of the Westbank First Nation enacts as an amending By-law.

**SHORT TITLE**

This amending by-law may be cited as the *2004 Tax Rate Schedule Amending By-law*.

**1.** That the following Schedule II - 2004 Tax Rate Schedule shall be added to the *Westbank First Nation Property Taxation By-law 95-TX-08* passed by the Chief and Council December 11, 1995 and approved by the Minister April 23, 1996.

**PASSED AND APPROVED** by the council of the Westbank First Nation at a duly convened meeting of the band council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this [13th] day of [May], 2004.

[Robert Louie]

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Chief Robert Louie

[Raf DeGuevara]

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Councillor Raf DeGuevara

[Clarence Clough]

---

Councillor Clarence Clough

[Mickey Werstuik]

---

Councillor Mickey Werstuik

## 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 2004
Taxation District	The reserve lands of the Westbank	1. Residential	11.2396
Westbank First Nation	First Nation	2. Utilities	37.0907
	IR#9 and IR#10	3. Unmanaged Forest Land	N/A
		4. Major Industry	N/A
		5. Light Industry	25.4015
		6. Business & Other	26.9750
		7. Managed Forest Land	N/A
		8. Recreational Property/ Non-Profit Organization	11.5768
		9. Farm	11.2396



**WESTBANK FIRST NATION**  
**[TSINSTIKEPTUM] I.R. #9 PINE STADIUM LIGHTING**  
**IMPROVEMENT PROJECT**  
**CAPITAL EXPENDITURE BY-LAW NO. 04-TX-02**

[Effective July 6, 2004]

To authorize the expenditure of a maximum of One Hundred and Sixty Thousand Dollars (\$160,000.00) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of constructing the Pine Stadium Lighting Improvement Project within the Tsinstikeptum Indian Reserve No. 9.

**WHEREAS:**

A. Pursuant to Section 83(1) of the *Indian Act* and Westbank First Nation's inherent right of self-government, Westbank First Nation has enacted the *Westbank First Nation Property Taxation By-law, 95-TX-08* (the *Taxation By-law*);

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

C. Pursuant to the *Westbank First Nation Expenditure By-law, 1995*, amended by *By-law 97-TX-03* (the *Expenditure By-law*), Westbank First Nation is authorized to expend moneys raised pursuant to the *Taxation By-law* for local purposes, including the provision of Local Services on Reserve and capital projects;

D. The Council of Westbank First Nation deems it desirable and in the best interest of the Band members to advance funds to complete the Pine Stadium Lighting Improvement Project;

E. Westbank First Nation has estimated the total cost of construction of the Pine Stadium Lighting Improvement Project to be not more than \$160,000.00 as outlined in Schedule "A" to this by-law.

NOW THEREFORE, THE Council of Westbank First Nation hereby enacts the following by-law.

**SHORT TITLE**

1. This By-law may be cited for all purposes as the *I.R. #9 Pine Stadium Lighting Improvement Project Capital Expenditure By-law No. 04-TX-02*.



SCHEDULE "A"

Pine Stadium Lighting Improvement Project

ITEM	WFN (LGS) LOCAL GOVERNMENT SERVICES	YEAR OF EXPENDITURE
Stage I – planning	\$5,000.00	2004
Stage II – detail design	\$5,000.00	2004
Stage III – construction	\$150,000.00	2004
TOTAL	\$160,000.00	

**WESTBANK FIRST NATION**  
**[TSINSTIKEPTUM] I.R. #10 HIGHWAY 97 INFRASTRUCTURE**  
**AND ROAD ACCESS IMPROVEMENT PROJECT**  
**CAPITAL EXPENDITURE BY-LAW NO. 03-TX-05**

[Effective May 10, 2004]

To authorize the expenditure of a maximum of One Million Dollars (\$1,000,000.00) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of constructing the Highway 97 Infrastructure and Road Access Improvement Project within the Tsinstikeptum Indian Reserve No. 10.

**WHEREAS:**

A. Pursuant to Section 83(1) of the *Indian Act* and Westbank First Nation's inherent right of self-government, Westbank First Nation has enacted the *Westbank First Nation Property Taxation By-law, 95-TX-08* (the *Taxation By-law*);

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

C. Pursuant to the *Westbank First Nation Expenditure By-law, 1995*, amended by *By-law 97-TX-03* (the *Expenditure By-law*), Westbank First Nation is authorized to expend moneys raised pursuant to the *Taxation By-law* for local purposes, including the provision of Local Services on Reserve and capital projects;

D. The Council of Westbank First Nation deems it desirable and in the best interest of the Band members to advance funds to complete the Highway 97 Infrastructure and Road Access Project, which funds may be recovered by Westbank First Nation through fees or development charges levied against benefiting properties.

E. Westbank First Nation has estimated the total cost of construction of the Regional Partnerships Fund portion of the Highway 97 Infrastructure and Road Access Project to be not more than \$4,000,000 over three years as outlined in Schedule "A" to this by-law.

NOW THEREFORE, the Council of Westbank First Nation hereby enacts the following by-law.

**SHORT TITLE**

1. This By-law may be cited for all purposes as the *I.R. #10 Highway 97 Infrastructure and Road Access Improvement Project Capital Expenditure By-law No. 03-TX-05*.

## EXPENDITURE AUTHORIZATION

2. Westbank First Nation hereby acknowledges that it is in the best interests of the members of Westbank First Nation to construct the Highway 97 Infrastructure and Road Access Improvement Project as summarized in schedule "A" to this by-law.

3. Westbank First Nation hereby approves the expenditure of not more than One Million (\$1,000,000.00) Dollars from the Cumulative Fund for the purposes of designing and constructing the Highway 97 Infrastructure and Road Access Improvement Project (the Project Funds).

4. Westbank 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 Highway 97 Infrastructure and Road Access Project.

5. Westbank 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 the Province of British Columbia as deemed appropriate and as may be required for or in connection with the construction of the Highway 97 Infrastructure and Road Access Improvement Project.

6. Any of the Project Funds not expended on the Highway 97 Infrastructure and Road Access Project or incidental costs related thereto, will be reimbursed to and deposited in the Cumulative Fund upon completion of the Highway 97 Infrastructure and Road Access Project.

7. All revenue collected through fees or development charges relating to this by-law will be reimbursed to the Cumulative Fund.

## 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 *IR #10 Highway 97 Infrastructure and Road Access WFN By-law No. 03-TX-05* being read for the first, second and third and final time by the Council of Westbank First Nation held at a duly convened meetings.

#### 1st Reading

Kelowna, British Columbia, this [15th] day of [December], 2003.

#### 2nd Reading

Kelowna, British Columbia, this [15th] day of [April], 2004.

3rd Reading

Kelowna, British Columbia, this [26th] day of [April], 2004.

[Robert Louie]

Chief Robert Louie

[Raf De Guevara]

Councillor Raf De Guevara

[Clarence Clough]

Councillor Clarence Clough

[Mickey Werstuik]

Councillor Mickey Werstuik

SCHEDULE "A"

Highway 97 Infrastructure and Road Access Improvement Project

ITEM	WFN (LGS) LOCAL GOVERNMENT SERVICES	INAC FUNDS	YEAR OF EXPENDITURE
Stage I – planning	\$250,000.00	\$0	2002 TO 2005
Stage II – detail design	\$250,000.00	\$250,000.00	2004
Stage III – land acquisition	\$500,000.00	\$687,500.00	2004
Stage IV – construction		\$2,062,500.00	2005
TOTAL	\$1,000,000.00	\$3,000,000.00	





**WESTBANK FIRST NATION**  
**[TSINSTIKEPTUM] I.R. #10 LAKERIDGE SEWER PROJECT**  
**CAPITAL EXPENDITURE BY-LAW NO. 03-TX-04**

[Effective November 18, 2003]

To authorize the expenditure of a maximum of Two Million Four Hundred Thousand Dollars (\$2,400,000.00) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of constructing the Lakeridge Sewer Project within the Tsinstikeptum Indian Reserve No. 10.

**WHEREAS:**

A. Pursuant to Section 83(1) of the *Indian Act* and the Westbank First Nation's inherent right of self-government, the Westbank First Nation has enacted the *Westbank First Nation Property Taxation By-law, 95-TX-08* (the "*Taxation By-law*");

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

C. Pursuant to the *Westbank First Nation Expenditure By-law, 1995*, amended by *By-law 97-TX-03* (the "*Expenditure By-law*"), the Westbank First Nation is authorized to expend moneys raised pursuant to the *Taxation By-law* for local purposes, including the provision of Local Services on Reserve and capital projects;

D. The Council of the Westbank First Nation deems it desirable and in the best interest of the Band members to advance funds to complete the Lakeridge Sewer Project, and be repaid by property owners on a proportional basis; as well as any future applicable Direct Development Charges collected.

E. The Westbank First Nation has concluded the total cost of construction of the Lakeridge Sewer Project to be not more than \$2,400,000 as outlined in Schedule "B" to this by-law.

**BE IT HEREBY RESOLVED AND AGREED:**

That this By-law, entitled the *I.R. #10 Lakeridge Sewer Project WFN By-law No. 03-TX-04* being read for the first, second and third and final time by the Council of the Westbank First Nation held at a duly convened meetings.

1st Reading

Kelowna, British Columbia, this   25th   day of   August  , 2003.

## 2nd Reading

Kelowna, British Columbia, this [23rd] day of [September], 2003.

## 3rd Reading

Kelowna, British Columbia, this [27th] day of [October], 2003.

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Chief Robert Louie

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[Raf DeGuevara]

Councillor Raf DeGuevara

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[Clarence Clough]

Councillor Clarence Clough

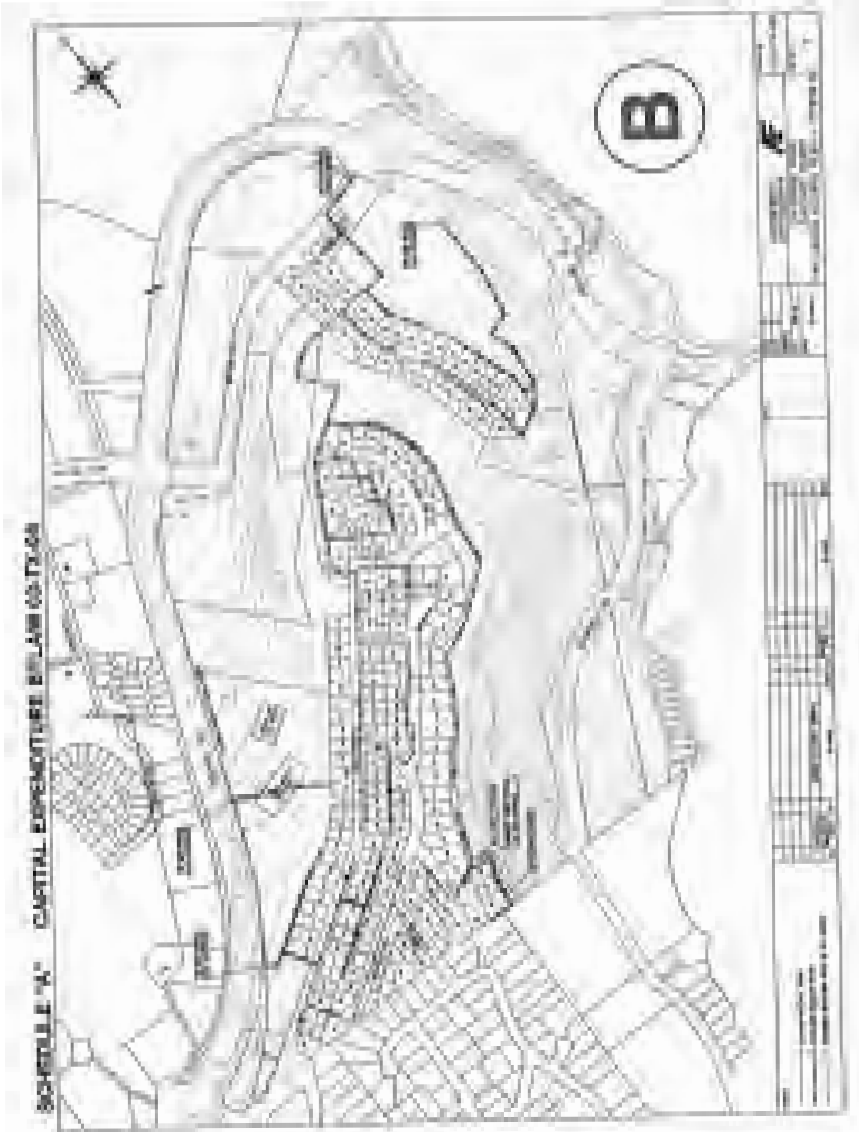
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Councillor Larry Derrickson

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[Mickey Werstuik]

Councillor Mickey Werstuik



SCHEDULE "A"  
DESIGN  
Lakeridge Park Sewer Project  
SCHEDULE OF QUANTITIES  
(Max. Gravity)

Item	Description	Unit	Quantity
PART 1	GENERAL		
1.1	Mobilization & Insurance	LS	1
TOTAL PART 1			
PART 2	SANITARY SEWERS		
2.1	Sanitary Sewer Mains PVC		
	.1 200mm dia. PVC SDR 35 in SROW & Walkways		
	.1 0-2.0m depth	lm	1,977
	.2 2.0-3.0m depth	lm	886
	.3 3.0-4.0m depth	lm	987
	.4 4.0-5.0m depth	lm	176
	.2 200mm dia. PVC SDR 35 in Road ROW		
	1. 0-2.0m depth	lm	1,764
	2. 2.0-3.0m depth	lm	260
	3. 3.0-4.0m depth	lm	298
	4. 4.0-5.0m depth	lm	0
	.3 200mm dia. HDPE SDR 35 in SROW & Walkways	lm	200
	.4 150mm dia. PVC SDR 35 in SROW & Walkways	lm	0
	.5 150mm dia. PVC SDR 35 in Road ROW	lm	0
2.2	Sanitary Sewer Service Pipe		
	.1 100mm dia. PVC SDR 28	lm	1,000
	.2 100mm dia. PVC SDR 28 (common trench)	lm	0
2.3	Sanitary Sewer Service Pipe		
	.1 150mm dia. PVC SDR 28	lm	450

Item	Description	Unit	Quantity
	.2 150mm dia. PVC SDR 28 (common trench)	lm	0
2.4	Inspection Chambers		
	.1 100mm dia.	ea.	180
	.2 100mm dia. (cut into exist. services)	ea.	27
2.5	Reconnect Exist. Services	ea.	2
PART 3	MANHOLES & CLEANOUTS		
3.1	Manhole Bases & Top Slabs		
	.1 1050 mm dia.	ea.	58
3.2	Manhole & Cleanout Frames & Covers		
	.1 Manhole Frame and Cover	ea.	58
	.2 Cleanout Frame and Cover	ea.	31
3.3	TR 14A Cast Iron Cleanout Lids	ea.	11
3.4	Manhole Riser Sections		
	.1 1050 mm dia.	vm	107
3.5	Drop Structures		
	.1 Over 900 mm	vm	10
3.6	Cleanouts		
	.1 200mm dia. in SROW & Walkways	ea.	20
	.2 200mm dia. in Road ROW	ea.	11
3.7	Tie to Existing		
	.1 Tie to Existing	ea.	7
PART 4	SEWAGE FORCEMAINS		
4.1	Sewage Forcemains		
	.1 75mm dia.	lm	100
PART 5	DRAINAGE WORKS		
5.1	Culverts		
	.1 500mm dia CMP (material only)	lm	100
	.2 500mm dia CMP (installation only)	lm	100
PART 6	GRAVELS		
6.1	Import Gravel	m <sup>3</sup>	2,500
6.2	Granular Sub-base (300 mm thick)	m <sup>2</sup>	5,000

Item	Description	Unit	Quantity
6.3	Granular Base		
	.1 150mm thick	m <sup>2</sup>	0
	.2 100mm thick	m <sup>2</sup>	11,600
6.4	Shoulder Gravel (0.50m wide)	lm	2,300
6.5	Drain Rock	m <sup>3</sup>	300
PART 7	ASPHALT & CONCRETE		
7.1	Asphalt Machine Laid (50 mm thick)	m <sup>2</sup>	11,200
7.2	Asphalt Hand Laid (50mm thick)	m <sup>2</sup>	450
7.3	Asphalt Curb	lm	300
7.4	Concrete Curb and Gutter	lm	500
7.5	Concrete	m <sup>2</sup>	200
7.6	Adjust Existing Castings	ls	5
PART 8	REMOVALS		
8.1	Asphalt Removal	m <sup>2</sup>	11,600
8.2	Concrete Removal		
	.1 Curb Removal	lm	450
	.2 All Other Concrete Removal	m <sup>2</sup>	300
8.3	Rock Excavation	lm	1,200
8.4	Over Excavation	m <sup>3</sup>	1,000
8.5	Septic Field Contam Fill Disposal/ Replacement	m <sup>3</sup>	10,000
8.6	Clearing and Grubbing	m <sup>2</sup>	7,000
8.7	Tree Removal	ea.	50
PART 9	LANDSCAPE RESTORATION		
9.1	Landscape Restoration		
	.1 Lakeridge Area	LS	1
PART 10	MISCELLANEOUS		
10.1	Project Sign Installation	ea.	8
10.2	Sawcutting	lm	3,300
PART 11	SEWAGE PUMP STATIONS		
11.1	Sewage Pump Stations		
	.1 Pump Station - Alexander Place	LS	1
	.2 Electrical/Telemetry	LS	1

Item	Description	Unit	Quantity
PART 12	HOUSE CONNECTIONS		
12.1	Connect Residence	ea.	5
PART 13	ALTERNATIVE PRICES		
13.1	Pipe Anchors	ea.	20
13.2	Water Main Crossings		
	.1 100 mm dia.	ea.	10
PART 14	SROW REGISTRATION		
14.1	SROW Registration	LS	1

## SCHEDULE "B"

## BUDGET FOR PROPOSED LAKERIDGE SEWER PROJECT

ITEM	COST	FUNDING SOURCE
Homeowner cast 182 x 10,400	\$1,892,000	WFN, Local
Tomat	61,000	Government Services
Bayview	26,000	(LGS)
Drainage	15,000	
Gravity vs. Pumped	91,000	
WFN share for future	96,000	
	\$2,181,800	WFN, LGS
Contingency	218,200	WFN, LGS
TOTAL	\$2,400,00	WFN, LGS



**WESTBANK FIRST NATION**  
**[TSINSTIKEPTUM] I.R. #10 WESTSIDE ROAD**  
**LIFT STATION PROJECT**  
**CAPITAL EXPENDITURE BY-LAW NO. 04-TX-01**

[Effective May 10, 2004]

To authorize the expenditure of a maximum of Six Hundred Fifty Thousand Dollars (\$650,000.00) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of constructing the Westside Road Lift Station within the Tsinstikeptum Indian Reserve No. 10.

**WHEREAS:**

A. Pursuant to Section 83(1) of the *Indian Act* and Westbank First Nation's inherent right of self-government, the Westbank First Nation has enacted the *Westbank First Nation Property Taxation By-law, 95-TX-08* (the *Taxation By-law*);

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

C. Pursuant to the *Westbank First Nation Expenditure By-law, 1995*, amended by *By-law 97-TX-03* (the *Expenditure By-law*), Westbank First Nation is authorized to expend moneys raised pursuant to the *Taxation By-law* for local purposes, including the provision of Local Services on Reserve and Capital projects;

D. The Council of Westbank First Nation deems it desirable and in the best interest of the Band members to advance funds to complete the Westside Road Lift Station Project, which funds may be recovered by Westbank First Nation through fees or development charges levied against benefiting properties.

E. Westbank First Nation has estimated the total cost of construction of the Westside Road Lift Station Project to be not more than \$650,000.000 as outlined in Schedule "B" to this by-law.

NOW THEREFORE, the Council of the Westbank First Nation hereby enacts the following by-law.

**SHORT TITLE**

1. This By-law may be cited for all purposes as the *I.R.#10 Westside Road Lift Station Project Capital Expenditure By-law No. 04-TX-01*.

## EXPENDITURE AUTHORIZATION

2. Westbank First Nation hereby acknowledges that it is in the best interests of the members of Westbank First Nation to construct Westside Road Lift Station Project as summarized in schedule "A" to this by-law.

3. Westbank First Nation hereby approves the expenditure of not more than Six Hundred Fifty Thousand (\$650,000.00) Dollars from the Cumulative Fund for the purpose of designing and constructing the Westside Road Lift Station Project (the "Project Funds").

4. Westbank First Nation also authorizes the expenditure of all or a portion of the Project Funds to acquire all such lands, easements, rights-of-way, licenses, permits, rights and authorities as may be required or desirable for or in connection with the construction of Westside Road Lift Station Project.

5. Any of the Project Funds not expended on the Westside Road Lift Station Project or incidental costs related thereto, will be reimbursed to and deposited in the Cumulative Fund upon completion of the Westside Road Lift Station Project.

6. All revenue collected through fees or development charges relating to this by-law will be reimbursed to the Cumulative Fund.

## 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 *IR #10 Westside Road Lift Station Project WFN By-law No. 04-TX-01* being read for the first, second, third and final time by the Council of the Westbank First Nation held at a duly convened meetings.

## 1st Reading

Kelowna, British Columbia, this [5th] day of [April], 2004.

## 2nd Reading

Kelowna, British Columbia, this [15th] day of [April], 2004.

## 3rd Reading

Kelowna, British Columbia, this [26th] day of [April], 2004.

[Robert Louie]

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Chief Robert Louie

[Raf De Guevara]

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Councillor Raf De Guevara

[Clarence Clough]

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Councillor Clarence Clough

[Mickey Werstuik]

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Councillor Mickey Werstuik



SCHEDULE “B”

Cost estimates for the Westside Road lift station are outlined in Tables 5.1.

TABLE 5.1  
Preliminary Cost Estimates  
Westpoint Lift Station

WESTPOINT SEWER LIFT STATION AND FORCEMAIN

Item	Description	Estimated Cost
1.0	General requirements	\$15,000
2.0	200mm diameter forcemain c/w site restoration (700m @ \$130/m)	\$91,000
3.0	Auger 350mm diameter casing for Highway 97 crossing	\$30,000
4.0	40m – 300mmØ SDR 35 gravity sewer main	\$8,500
5.0	Connect 38mm water service to existing works	\$3,000
6.0	Premium to cross Keefe Creek	\$25,000
7.0	Dewatering	\$10,000
8.0	Connection and buried valve allowance	\$10,000
9.0	Site work (grading, access road, security fence, etc.)	\$15,000
10.0	Flowmeter chamber	\$5,000
11.0	Lift station c/w pumps and valving	\$82,000
12.0	Odour control system	\$15,000
13.0	Control panel and electrical kiosk	\$70,000
14.0	BC Hydro connection and service fees	\$6,000
15.0	Back-up electrical genset	\$40,000
16.0	Programming and commissioning of program	\$7,000
	Sub-Total	\$432,500
	Engineering	\$58,500
	Contingency (20%)	\$86,500
	Sub-total of TOTAL ESTIMATED COST	\$577,500
	Band Admin, Legal, etc.	\$72,500
	Total	\$650,000

**WHISPERING PINES/CLINTON INDIAN BAND  
2003 TAX RATES BY-LAW**

[Effective November 18, 2003]

WHEREAS pursuant to subsection 83(10)(a) of the *Indian Act* the Council of a band may make a 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 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 *Whispering Pines/Clinton Indian Band 2003 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 *2003 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  [25th ]  day of  [July] , 2003.

A quorum of Council consists of (2) Band Councillors.

\_\_\_\_\_  
Chief Richard LeBourdais

[Michael LeBourdais]   
Councillor Michael LeBourdais

[Edward LeBourdais]   
Councillor Edward LeBourdais

SCHEDULE “A”

The Council of the Whispering Pines/Clinton Indian Band hereby adopts the following taxation rates for the 2003 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	7.7585
Class 2 - Utilities	26.400
Class 3 - Unmanaged Forest Land	23.4464
Class 4 - Major Industry	23.8596
Class 5 - Light Industry	20.0846
Class 6 - Business and Other	18.3648
Class 7 - Managed Forest Land	8.6157
Class 8 - Recreational/Non-Profit Organization	8.1419
Class 9 - Farm	9.2708

**WILLIAMS LAKE INDIAN BAND**  
**PROPERTY ASSESSMENT AND TAXATION BY-LAW**  
**BY-LAW NO. 2003-001**

[Effective April 19, 2004]

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

AND WHEREAS the Council of the Williams Lake Indian Band deems it to be in the best interests of the Band to make a by-law for such purposes;

NOW THEREFORE BE IT RESOLVED the Council of the Williams Lake Indian Band at a duly convened meeting enacts the following by-law.

SHORT TITLE

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

PART I  
INTERPRETATION

2.(1) In this By-law,

“Act” means the *Indian Act*, R.S.C. 1985, c.I-5, as amended from time to time;

“actual value” means the market value of the interest in land as if it were held in fee simple off Reserve and offered for sale in the open market on the valuation date;

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

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

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

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

“Band” or “First Nation” means the Williams Lake Indian Band being a Band within subsection 2(1) of the Act;

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

“Chief and Council” or “Council” means the Chief and Council of the Williams Lake Indian Band selected according to the custom of the Band or under subsection 2(1) and section 74 of the Act;

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

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

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

- (a) anything erected or placed in, upon or under land, or affixed to land, so that without special mention it would be transferred by a transfer of land,

(b) anything erected or placed in or upon, or affixed to an improvement, so that without special mention it would be transferred by a transfer of land,

(c) any item of immovable machinery and equipment which is prescribed assessable by band council resolution, or

(d) a manufactured home;

“interest in land” means land or improvements, or both, and, without restricting the generality of the foregoing, includes any charge, encumbrance or other interest in land or improvements, the right to occupy, possess or use land or improvements in the Reserve and includes all such land or improvements, whether registered or unregistered;

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

“locatee” means an Indian who is in lawful possession of land in the Reserve pursuant to subsections 20(1) and (2) of the Act and for whose benefit the Minister has leased the land pursuant to subsection 58(3) of the Act or subsection 58(4) of the Act;

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

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

(a) is constructed or manufactured to be moved from one point to another by being towed or carried, or if licensed, by traveling on a public highway, and

(b) is accommodation for any purpose, including a personal residence or a business premise;

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

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

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

“Registrar” means the Lands Administrator for the Williams Lake Indian Band as appointed by Chief and Council;

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

“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 any land held as a special reserve for the use and benefit of the Band pursuant to section 36 of the Act;

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

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

“Tax Administrator” means the person appointed by Council pursuant to section 3 to administer this By-law;

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

“Taxation Authority” means the Chief and Council acting for and on behalf of the Band;

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

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

## PART II

### ADMINISTRATION

3.(1) Council may appoint a Tax Administrator for a specified term and in accordance with Band employment policies, as may be amended from time to time.

(2) The Tax Administrator is responsible for collection of taxes and enforcement of payment under this By-law.

## PART III

### APPLICATION OF BY-LAW

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

## PART IV

### LIABILITY TO TAXATION

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

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

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

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

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

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

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

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

**PART V**  
**LEVY OF TAX**

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

**11.(1)** On or before May 15 in each calendar year or as soon thereafter as practicable, Council shall adopt a by-law to impose tax rates on interests in land subject to taxation under this By-law. Taxes levied under this By-law apply to the calendar year in which the levy is first made and are based upon the assessed values of the interest in land and improvements as determined under this By-law.

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

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

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

**PART VI**  
**INFORMATION FOR ASSESSMENT ROLL**

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

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

**PART VII**  
**ASSESSED VALUE**

**14.(1)** Council may appoint by band council resolution an assessor for a five year term and which will be terminable with notice.

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

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

**16.** The actual value of the interest in land for an assessment roll is to be determined as if on the valuation date

- (a) the interest in land and all other properties were in the physical condition that they are in on October 31 following the valuation date; and
- (b) the permitted use of the property and all other interests in land were the same as on October 31 following the valuation date.

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

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

**18.(1)** Except as provided in subsections 17(2) and 18(3), the assessor shall value land and improvements at their actual value.

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

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

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

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

PART VIII  
THE ASSESSMENT ROLL

**19.** No later than December 31 of the taxation year, and December 31 every year thereafter the assessor shall prepare an assessment roll containing the following particulars:

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

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

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

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

(2) The holder of a charge or an interest in land may give written notice, with full particulars of the nature, extent and duration of the charge to the Tax Administrator, and request copies of all tax notices issued during the duration of the charge, and the assessor shall enter that person's name and address on the assessment roll. Failure to provide this notice may be treated as an action to preclude or impede the collection of outstanding taxes, pursuant to section 66.

**23.(1)** The assessment roll is effective on its adoption by Chief and Council.

(2) On adoption, the assessment roll is open to inspection in the Williams Lake Indian Band office by any person during regular business hours.



**24.** The assessor shall on or before January 1 of each year mail a Notice of Assessment to every person named in the assessment roll in respect of each interest in land for which that person is liable to taxation or for which grants-in-lieu of taxes may be sought.

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

## PART IX

### AMENDMENTS TO ASSESSMENT ROLL

**26.** Where the assessor finds that during the current taxation year

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

the assessor shall amend the assessment roll to effect the necessary changes but subject to section 28, shall not make any amendments after 12 months of the current taxation year.

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

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

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

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

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

**30.** Parts VIII, X, XI, XII and XIV of this By-law apply with respect to an amended assessment roll and to an amended assessment notice.

**31.** Where Council approves an amendment to the assessment roll for the current year, the Tax Administrator shall forthwith refund any excess taxes that have been paid, together with interest at the rate of 1.5 per cent (%) above the Bank of Canada Prime Rate as it is on the first day of each month and shall be compounded annually. Any unpaid balance shall, subject to notice of assessment and taxation, be due and payable, notwithstanding a receipt or certificate given by the Tax Administrator.

## PART X

### APPEALS

**32.(1)** Chief and Council by band council resolution shall establish an Assessment and Taxation Review Committee consisting of

- (a) one person who is or was duly qualified to practice law in the Province of British Columbia, or who is or was a Judge of a Provincial, County or Supreme Court in the Province of British Columbia;
- (b) one person who has sat as a member of an appeal board to review assessments in and for the Province of British Columbia;
- (c) one person who is a member of the Williams Lake Indian Band who does not have any direct or indirect financial interest in any real property assessment to which an appeal relates, as set out in section 19.

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

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

(4) Each member of the Assessment and Taxation Review Committee and each substitute member actually appointed to act shall be paid for his or her services as a member of the Assessment and Taxation Review Committee at a rate of \$200 (two hundred dollars) per day (or \$100 per half day) for time spent on activities related to the Assessment and Taxation Review Committee.

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

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

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

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

(2) An appellant shall file an appeal by delivering a Notice of Appeal containing the information set out in Schedule IV to the Assessment and Taxation Review Committee at the address set out in the assessment notice by January 31 of the taxation year.

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

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

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

**34.(1)** The Assessment and Taxation Review Committee shall

- (a) hear and determine all appeals from assessment notices;

- (b) investigate and advise Chief and Council on assessments, assessment classifications and assessment rolls which the Committee deems necessary; and
- (c) follow any procedures established for the conduct of their proceeding pursuant to subsection 36(4);
- (d) select a Chairperson who shall supervise and direct the work of the Committee;
- (e) give the appellants, the assessor and the Tax Administrator at least thirty (30) days written notice of the time and place for the hearing of appeals;
- (f) have custody of all records, documents, evidence and proceedings before the Assessment and Taxation Review Committee;
- (g) have control of its proceedings in order to fairly and adequately determine any appeal; and
- (h) where an appeal relates to an interest in land of which a person other than the appellant is the holder, give that person at least ten (10) days written notice of the time, date, and place of the hearing of the appeal, and the nature of the appeal.

(2) In performing their duties under this By-law, the members of the Assessment and Taxation Review Committee shall

- (a) ensure that assessments and assessment rolls are equitable and fairly represent the assessed values provided for in this By-law;
  - (b) act impartially, fairly and reasonably, to the best of their skill and ability.
- (3) The Chairperson of the Assessment and Taxation Review Committee shall
- (a) supervise and direct the work of the Committee; and
  - (b) preside at sittings of the Committee.

(4) Chief and Council shall appoint a Secretary of the Assessment and Taxation Review Committee.

- (5) The Secretary of the Assessment and Taxation Review Committee shall
- (a) have the custody and care of all records, regulations, documents and orders made by or pertaining to the Committee; and
  - (b) relating to his or her office follow the direction of the Chairperson or the Committee.

**35.(1)** The assessor, or his or her designate, shall be a party to all appeal proceedings under this By-law and the Assessment and Taxation Review Committee

shall give the assessor thirty (30) days written notice of any appeal and a reasonable opportunity to be heard at any appeal proceedings.

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

**36.(1)** A majority of the members of the Assessment and Taxation Review Committee constitutes a quorum.

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

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

(4) Chief and Council by band council resolution may establish procedures for the conduct of the proceedings of the Assessment and Taxation Review Committee which shall not be inconsistent with this By-law.

**37.** No person shall sit as a member of the Assessment and Taxation Review Committee hearing an appeal if that person

- (a) has a direct or indirect financial interest in any property assessment to which an appeal relates;
- (b) is the Chief or a member of Council;
- (c) is an employee of the Band or Council;
- (d) has financial dealings with the Band or Council which might reasonably give rise to a conflict of interest and impair that person's ability to deal fairly and impartially with an appeal as required under the terms of this By-law.

**38.(1)** Subject to subsection 41(2), the sittings of the Assessment and Taxation Review Committee shall

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

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

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

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

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

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

(a) the Chairperson of the Committee shall sign and issue the Notice and the party shall serve it on the witness at least two (2) days before the appeal;

(b) the Notice shall be in the form attached as Schedule VI.

(4) The party requesting the attendance of a witness shall pay a two dollar (\$2) dollar witness fee plus reasonable traveling expenses to the witness to attend and give evidence before the Assessment and Taxation Review Committee, on the time and date set out in the Notice.

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

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

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

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

(5) In any appeal proceedings, the onus of proof is on the person bringing the appeal.

**41.**(1) Within thirty (30) days from the completion of hearing all appeals, except those adjourned under subsection 41(2), the Assessment and Taxation

Review Committee shall submit to Council its decision on each appeal, including the vote of each member of the Committee, either in favour of, or against allowing the appeal.

(2) Notwithstanding subsection 38(1), the Assessment and Taxation Review Committee may, with the consent of all parties to an appeal and without prejudice to the rights of any party, adjourn the appeal from time to time beyond the time for completion of the appeals and shall advise Chief and Council as provided in this section.

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

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

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

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

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

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

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

## PART XI TAX NOTICE

**42.(1)** Where Council adopts an assessment roll, and after notices of assessment are mailed pursuant to section 24, the Tax Administrator shall mail to every person whose name appears in the assessment roll, a tax notice in the form

set out in Schedule VII, in respect of each interest in land for which that person is liable to taxation, and, in the case of an amended assessment roll that has been adopted, the Tax Administrator shall mail an amended tax notice to every person affected by the amendment.

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

**43.**(1) The Tax Administrator shall enter the date of mailing the tax notice on the assessment roll.

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

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

**45.**(1) Where it is shown that a person liable for taxes on and interest in land was not liable for taxes or was taxed in excess of the proper amount, at the direction of Council, the Tax Administrator shall refund to the person the amount paid in excess of liability, together with interest at the rate of 1.5 per cent (%) above the Bank of Canada Prime Rate as it is on the first day of each month and shall be compounded annually. Any unpaid balance shall, subject to notice of assessment and taxation, be due and payable, notwithstanding a receipt or certificate given by the Tax Administrator.

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

## PART XII

### DUE DATE AND INTEREST

**46.**(1) Subject to sections 47 and 48, taxes levied in a tax notice mailed under section 42 are due and payable as of July 2 of the year in which they are first levied at the office of the Taxation Authority notwithstanding that an appeal under Part X may be pending.

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

(3) Where any person alleges that he or she is not liable to pay taxes imposed pursuant to this By-law, the person shall launch an appeal under section 33 within 30 days of the date of mailing of the tax notice referred to in section 42.



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

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

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

**48.** Where an assessment roll is amended under this By-law, it shall, for the purposes of this Part, be deemed to be amended as of the date of adoption of the assessment roll under section 23.

**49.** If all or any portion of taxes remains unpaid on July 2 of the year they are first levied, the unpaid portion shall accrue interest at .5 per cent (%) above the Bank of Canada prime rate as it is on the first of each month and shall be compounded annually.

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

### PART XIII

#### PERIODIC PAYMENTS

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

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

### PART XIV

#### RECEIPTS AND CERTIFICATES

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

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

## PART XV

### APPLICATION OF REVENUES

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

(2) Moneys raised shall include

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

(3) Subject to section 56, an expenditure made out of moneys raised under this By-law shall be made under authority of a separate by-law.

**56.** 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) remuneration of the assessor and the Tax Administrator; and
- (d) all legal costs and other expenses of enforcement of this By-law.

## PART XVI

### COLLECTION AND ENFORCEMENT

#### *Proof of Debt*

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

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

(2) Tax, or a portion thereof, due and payable under this By-law that has not been paid may be certified by the Tax Administrator, who shall attach a copy of

that part of the assessment roll that refers to the taxes payable. Such certification shall be in the form provided in Schedule IX, and is *prima facie* proof of the debt.

*Special Lien and Priority of Claim*

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

(2) The special lien and encumbrance referred to in subsection 59(1) attaches to the interest in land being taxed, and without limiting the foregoing, attaches to the interest in land of a subsequent holder.

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

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

(5) Pursuant to subsection 59(4), the special lien and encumbrance shall have priority over every subsequently registered claim, privilege, lien, charge, security interest, or encumbrance of every person.

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

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

*Demand for Payment and Notice of Enforcement Proceedings*

**60.**(1) Except for tax proceedings postponed pursuant to subsection 60.1(1), on or after January 2 following the year for which taxes are imposed, the Tax Administrator shall prepare a list of outstanding taxes and of the persons liable for payment.

(2) Within thirty (30) days of completion of the list pursuant to subsection 60(1), the Tax Administrator shall mail, in the form set out in Schedule X, a Demand for Payment and Notice of Enforcement Proceedings to every person named on the list, and to every locatee, tenant, agent or person whose rights, proprietary or otherwise, may be affected by the enforcement proceedings.

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

(4) Upon the expiration of the thirty (30) day period provided in the Demand for Payment and Notice of Enforcement Proceedings delivered pursuant to subsection 60(2), the Tax Administrator shall request authorization from Council to commence enforcement proceedings against the tax debtors. Council may direct the Tax Administrator to commence enforcement proceedings.

(5) Prior to the authorization of any of the enforcement proceedings set out in sections 61, 63, 64, 65, and 66, Council shall consult with any affected locatee.

**60.1** Council may upon application by the tax debtor

(1) postpone taking enforcement proceedings for a specified period; or

(2) reduce or remit the taxes where Council determines that

(a) full payment would result in undue hardship to the tax debtor; or

(b) it is necessary and in the best interest of the Band to effect a transfer of the tax debtor's interest.

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

*Distress: Seizure of Goods*

**61.(1)** With the authorization of Council, the Tax Administrator may proceed by way of distress if the taxes or any portion thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 or the period specified by Council pursuant to subsection 60.1(1) has expired.

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

(3) If the taxes, or any portion thereof, remain outstanding following the time provided by the Notice of Distress, the Tax Administrator shall effect a seizure by distress of such goods and post a notice on the goods which are seized. The seized goods shall then be in the possession of the Band, as represented by the Tax Administrator.

(4) So long as the taxes, or any portion thereof, remain outstanding, no goods seized pursuant to subsection (3) which are located on Reserve shall be removed therefrom, and any such removal shall be considered a trespass. Without restricting the generality of the foregoing, no such goods shall be seized by a bailiff, sheriff,

assignee or liquidator or trustee, or authorized trustee in bankruptcy, except under the authority of Council.

*Distress: Sale of Goods Seized by Distress*

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

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

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

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

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

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

*Sale of Improvements or Proprietary Interest*

**63.**(1) If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 or the period specified by Council pursuant to subsection 60.1(1) has expired, Council may authorize the Tax Administrator to proceed by way of sale of improvements or proprietary interest. The Tax Administrator shall serve the tax debtor and, where applicable, the locatee, a Notice of Sale of Improvements and Disposition of Interest in Land in the form of Schedule XIII.

(2) On June 30 following the year in which the taxes are imposed or, if enforcement proceedings are postponed under subsection 60.1(1), six (6) months from the end of the period specified by Council, and upon the failure of the tax debtor to pay the outstanding taxes or to commence legal proceedings in a court of competent jurisdiction challenging the sale or disposition, the Tax Administrator shall sell the improvements or dispose of the interest of the tax debtor in the Reserve by public auction, or pursuant to subsection (3) by public tender.

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

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

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

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

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

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

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

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

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

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

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

*Cancellation of Interest in Land Held by Taxpayer*

**64.**(1) If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 or the period specified by Council pursuant to subsection 60.1(1) has expired, Council may authorize the Tax Administrator to proceed by way of cancellation of the interest. The Tax Administrator shall serve a Notice of Cancellation of the tax debtor's interest in land in the form of Schedule XV.

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

(3) Where taxes are not paid before June 30 of the year following the taxation year in which they were imposed or within six (6) months after the specified period if enforcement proceedings are postponed under subsection 60.1(1), Council may direct the Tax Administrator to cancel the lease, licence or permit to occupy the interest in land. The Tax Administrator shall certify the cancellation in the form provided in Schedule XVI to this By-law and shall register it in the registers.

(4) Upon cancellation of the tax debtor's interest and with the consent of the Minister, the Taxation Authority shall acquire the interest in the land free and clear of all encumbrances or charges.

*Forfeiture of Property*

**65.**(1) Notwithstanding any other action for the recovery of taxes set out in this By-law, if any taxes remain unpaid twenty-four (24) months after the mailing of the Demand for Payment and Notice of Enforcement served pursuant to section 60, the tax debtor's interest in land in respect of which the taxes remain unpaid shall, subject to subsections (2), (3), (4) and (5), be absolutely forfeited.

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

(3) Prior to serving the Notice of Forfeiture pursuant to subsection (4), the Tax Administrator shall obtain authorization from Council to proceed by forfeiture.

(4) The Notice of Forfeiture shall state

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

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

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

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

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

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

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

(a) includes all taxes then due and payable;

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

(c) is made before forfeiture occurs under this section.

(7) With the consent of the Minister, the Tax Administrator shall certify, in the form set out in Schedule XVIII to this By-law, that the interest in land held



by the tax debtor has been forfeited and the Registrar shall record the document cancelling the tax debtor's interest in the registers.

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

*Absconding Taxpayer*

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

*Discontinuance of Services*

**67.** If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 or the period specified by Council pursuant to subsection 60.1(1), Council may authorize that any services provided by the Band or pursuant to any contract with the Band, to the tax debtor or to the interest in land assessed pursuant to this By-law be discontinued. A Notice of Discontinuance of Services in the form of Schedule XIX shall be delivered to the tax debtor and to the locatee, where appropriate, thirty (30) days prior to such discontinuance, and shall include the date, time and place within that thirty (30) days when the tax debtor or the locatee may appear before Council to show cause as to why the services should not be discontinued and Council shall determine whether or not it will discontinue such services.

**PART XVII**

**SERVICE AND LOCAL IMPROVEMENT CHARGES**

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

- (a) the construction or installation of a highway, lane, sidewalk, boulevard, sanitary or storm sewer, irrigation work, street lights, water supply system, parking facility, gas supply system, drain, or other works that benefit property in the area;
- (b) the maintenance, operation, repair or construction of works;
- (c) the cutting of grass or weeds or the trimming of trees or shrubbery on any highway, lane or other public place;

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

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

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

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

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

**69.(1)** Before imposing a charge, Council shall give at least fifteen (15) days notice by

- (a) publishing the notice prior to the meeting referred to in section 70 in a newspaper of general circulation on the Reserve, if any;
- (b) posting the notice in the Band administration offices and in prominent locations on the reserve; and
- (c) sending the notice by registered mail, in the form set out in Schedule XX, to affected holders or occupiers who are not resident on the Reserve and providing the locatee with a copy of the notice.

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

(3) The notice shall state

- (a) the intention of Council to have the work performed and to levy the charge;
- (b) the area in respect of which the charge is to be levied;
- (c) the rate at which the charge will be levied; and
- (d) that Council shall hold a public meeting to consider written and oral representations.

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

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

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

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

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

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

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

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

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

## PART XVIII

### GENERAL AND MISCELLANEOUS

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

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the Tax Administrator;
- (b) an error or omission in an assessment roll, tax notice, or any notice hereunder; or

(c) a failure of the Taxation Authority to do something within the required time.

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

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

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

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

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

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

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

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

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the  [03]  day of  [February] , 20  [04]  .

[William Alphonse]

Chief William Alphonse

[Heather McKenzie]

Councillor Heather McKenzie

[Tom Alphonse]

Councillor Tom Alphonse

SCHEDULE I

(section 13)

REQUEST FOR INFORMATION

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

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

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

(description of interest in land)

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

- 1.
- 2.
- 3.

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

Yours truly,

Assessor

## SCHEDULE II

(section 17)

## CLASSES OF PROPERTY

*Class 1 - Residential*

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

*Class 2 - Utilities*

2. Class 2 property shall include only land or improvements, or both, used or held for the purposes of, or for purposes ancillary to, the business of
  - (a) transportation by railway;
  - (b) transportation, transmission or distribution by pipeline;
  - (c) communication by telegraph or telephone, including transmission of messages by means of electric currents or signals for compensation;
  - (d) generation, transmission and distribution of electricity; or
  - (e) receiving, transmission and distribution of closed circuit television;

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

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

*Class 3 - Unmanaged forest land*

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

*Class 4 - Major industry*

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

*Class 5 - Light industry*

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

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

*Class 6 - Business and other*

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

*Class 7 – Managed Forest Land*

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

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

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

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



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

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

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

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

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

Name(s):

Address(es):

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

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

The assessed value of exempt land:

The assessed value of exempt improvements:

TOTAL ASSESSED VALUE:

TOTAL NET TAXABLE VALUE:

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

\_\_\_\_\_

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

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

SCHEDULE IV

(section 33)

APPEAL TO ASSESSMENT AND TAXATION REVIEW COMMITTEE

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

(description of the business and location)

on the following grounds:

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

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

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

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

To: Assessment and Taxation Review Committee

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

SCHEDULE V  
(subsection 38(3))  
NOTICE OF HEARING

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

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

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

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

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

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

\_\_\_\_\_  
Chairperson  
Assessment and Taxation Review Committee

SCHEDULE VI

(section 39)

REQUEST FOR ATTENDANCE

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

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

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

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

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

\_\_\_\_\_  
Chairperson  
Assessment and Taxation Review Committee

SCHEDULE VII

(section 42)

TAX NOTICE

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

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

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

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

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

Assessed value	\$ _____
Taxes (current year)	\$ _____
Arrears	\$ _____
Interest	\$ _____
Total Payable	\$ _____

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

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

### SCHEDULE VIII

(section 57)

#### COSTS PAYABLE BY A TAXPAYER ARISING FROM ENFORCEMENT PROCEEDINGS

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

SCHEDULE IX  
(subsection 58(2))

CERTIFICATION OF DEBT OWING BY THE TAXPAYER

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

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

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

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

SCHEDULE X

(section 60)

DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT PROCEEDINGS

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

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

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

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

- Taxes: \$ \_
- Interest: \$ \_
- Other costs: \$ \_
- Total outstanding tax debt: \$ \_

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

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

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

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

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



SCHEDULE XI  
(sections 61 and 62)  
NOTICE OF DISTRESS

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

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

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

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

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

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

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

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

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

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

## SCHEDULE XII

(section 62)

## NOTICE OF SALE OF GOODS SEIZED BY DISTRESS

TAKE NOTICE THAT a sale by public auction for outstanding taxes owed to the \_\_\_\_\_ (Tax Authority) will occur on \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_ o'clock at \_\_\_\_\_ (location) on the Williams Lake Indian Band Reserve IR1.

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

(general description of the goods)

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

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

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

NOTICE OF SALE OF IMPROVEMENTS AND DISPOSITION OF  
INTEREST IN LAND

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

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

RE: \_\_\_\_\_  
(description of improvements)

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

TAKE NOTICE THAT failure to pay all outstanding taxes with respect to the above-noted property, being \$\_\_\_\_\_, on or before the expiration to sixty (60) days after the date of this Notice will result in the Tax Administrator for the Williams Lake Indian Band holding a sale by public auction (or tender) of the improvements located on the above-noted property and a disposition by public auction (or tender) of the above-noted interest on the Reserve. The Sale of Improvements and Disposition of Interest in the Williams Lake Indian Band Reserve shall be published in the *Williams Lake Tribune* or other newspaper of general local circulation.

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

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

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

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

SCHEDULE XIV

(section 63)

CERTIFICATION OF SALE AND DISPOSITION OF INTEREST ON RESERVE

RE:

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

\_\_\_\_\_ (description of improvements)

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

(name and address of purchaser at sale)

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

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

SCHEDULE XV  
(subsection 64(1))

NOTICE OF CANCELLATION OF INTEREST IN LAND

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

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

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

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

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

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

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

SCHEDULE XVI

(section 64)

CERTIFICATION OF CANCELLATION OF INTEREST IN LAND

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

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

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

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

SCHEDULE XVII

(subsection 65(2))

NOTICE OF FORFEITURE

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

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

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

TAKE NOTICE THAT taxes imposed by the *Williams Lake Indian Band Property Assessment and Taxation By-law* for the above-noted interest in the years \_\_\_\_ have been outstanding for two (2) years and pursuant to section 65(1), 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 Williams Lake Indian Band. Upon such forfeiture, your interest in land will vest in the Band clear of all charges except those rights of way, easements or other such third party interests which attach to that Reserve land.

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

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

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

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

SCHEDULE XVIII

(subsection 65(7))

CERTIFICATION OF FORFEITURE

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

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

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

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

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



SCHEDULE XIX

(section 67)

NOTICE OF DISCONTINUANCE OF SERVICES

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

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

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

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

(list services to be discontinued)

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

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

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

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

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

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

RE: \_\_\_\_\_  
(specify proposed service or local improvement charge)

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

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

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

\_\_\_\_\_  
Chief and Council

**OPASKWAYAK CREE NATION**  
**OCN ANNUAL TAX RATE BY-LAW NO. 1, 2004**

[Effective May 3, 2004]

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 2004 the following tax rates for each class of property:

Residential 1 (10)	24.9 mills on 45% of assessment value
Residential 2 (20)	24.9 mills on 45% of assessment value
Farm Property (30)	24.9 mills on 33% of assessment value
Pipeline Property (51)	24.9 mills on 50% of assessment value
Railway Property (52)	24.9 mills on 25% of assessment value
Other Property (60)	24.9 mills on 65% of assessment value
Golf Course Property (70)	24.9 mills on 8.7% of assessment value

2. For the purpose of various provisions of the *OCN Land Tax By-law 1996* the following fees and charges are established:

Copy of the assessment roll	\$50.00
Copy of a portion of the assessment roll (per page)	\$0.25/page
Filing an appeal with the Assessment Appeal Board	\$20.00
Tax Certificate	\$20.00

3. For the purposes of Section 10.4(3) of the *OCN Land Tax By-law 1996*, the penalty rate in respect of unpaid taxes is 1.25% per month.

4. This by-law may be cited for all purposes as the *OCN Annual Tax Rate By-law No.1, 2004*.

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 [8th] day of [March] , 2004.

A quorum of council consists of 5 OCN councillors.

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Chief

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[Gary Cook]

Councillor

---

[Gilbert Lathin]

Councillor

---

[Maureen Brown]

Councillor

---

[Mike Constant]

Councillor

---

[Marie L. Jebb]

Councillor

---

[Danny Young]

Councillor

---

[Henry Wilson]

Councillor

---

[Garth Flett]

Councillor

**MILLBROOK FIRST NATION  
2004 RATES BY-LAW**

[Effective May 10, 2004]

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

AND WHEREAS the Council of the Millbrook First Nation, enacted the *Land Tax By-law* on June 3, 1996;

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

1. This by-law may be cited for all purposes as the *Millbrook First Nation 2004 Rates By-law*.

2. Pursuant to Section 11 of the *Land Tax By-law*, the rates for each class of property shall be in accordance with Schedule “A” which is attached, and forms part of the *2004 Rates By-law*.

APPROVED AND PASSED at a duly convened meeting of the Millbrook First Nation held at the Millbrook Band Administration Office, 835 Willow Street, Truro, Nova Scotia, this  [11th]  day of  [March] , 2004.

A quorum of Council consists of 7.

Moved by:  [Lloyd Johnson]       Seconded by:  [Clara Gloade]

[Lawrence Paul]   
Chief Lawrence Paul

[Barry Gloade]   
Councillor Barry Gloade

[Alex Cope]   
Councillor Alex Cope

[Gordon Johnson]   
Councillor Gordon Johnson

[Lloyd Johnson]   
Councillor Lloyd Johnson

[Loretta Bernard]   
Councillor Loretta Bernard

[Colin Bernard]   
Councillor Colin Bernard

[Chris Nasson]

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Councillor Chris Nasson

[Peter Gloade]

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Councillor Peter Gloade

[Barry Martin]

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Councillor Barry Martin

[Clara Gloade]

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Councillor Clara Gloade

[Robert Gloade]

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Councillor Robert Gloade

[Adrian Gloade]

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Councillor Adrian Gloade

## SCHEDULE "A"

The Council of the Millbrook First Nation hereby adopts the following taxation rates for the 2004 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	\$17.10
Class 2 – Commercial – Truro	\$33.10
Class 3 – Residential – Truro Heights	\$7.75
Class 4 – Commercial – Truro Heights	\$18.60
Class 5 – Commercial – Sheet Harbour	\$30.86
Class 6 – Commercial – Cole Harbour	\$33.59
Class 7 – Residential – Sheet Harbour	\$12.05
Class 8 – Residential – Cole Harbour	\$12.12

**CHIPPEWAS OF MNJIKANING FIRST NATION  
TAXI AND LIMOUSINE LICENSING BY-LAW  
BY-LAW NO. 03-01**

[Effective April 21, 2004]

WHEREAS the Chief and Council of the Chippewas of Mnjikaning First Nation desires to make a by-law for the licensing of taxis and limousines on the reserve;

AND WHEREAS the Chippewas of Mnjikaning First Nation has and recognizes its inherent right of self-government and jurisdiction, to make by-laws for the licensing of businesses, calling, trades and occupations and with respect to any matter arising out of or ancillary to the exercise of powers under this section, including the enforcement of payment of amounts that are payable thereof, and for the imposition and recovery of interest on amounts that are payable thereof;

AND WHEREAS the Chief and Council of the Chippewas of Mnjikaning First Nation deems that for the orderly conduct and administration of businesses, and for the safety of the inhabitants in the Chippewas of Mnjikaning First Nation to license taxis and limousines;

NOW THEREFORE the Chief and Council of the Chippewas of Mnjikaning First Nation hereby enacts the following by-law:

**DEFINITIONS**

**1.** For the purposes of this by-law:

“Chief and Council” shall mean Chief and Council of Chippewas of Mnjikaning First Nation.

“Reserve” shall mean the Mnjikaning First Nation Indian Reserve No. 32.

“Call” shall include a request or direction or the use of a taxicab transmitted by radio, radiophone, or by personal request of the prospective passenger, or in any other manner.

“Driver” shall mean a driver of a taxicab or limousine who is licensed as such under this By-law.

“License” shall mean a license granted by Chief and Council or their designate under this By-law.

“Limousine” shall mean a motor vehicle which does not bear any usual identification of a taxicab other than the Provincial motor vehicle license which does not have a taxi meter and which is kept or used for the conveyance of passengers solely, on an hourly, daily, or weekly basis, within the Mnjikaning First Nation



Territory, but shall not include a taxicab in respect of which a license has been issued under the provisions of this by-law.

“Person” shall mean and include one or more persons, corporation, partnership, association or any other legal entity.

“Taxicab” shall mean a motor vehicle equipped with a taxi meter and having a manufacturer’s rated seating capacity of not less than five (5) and not more than nine (9) adult persons, used for hire for the conveyance of passengers within the Mnjikaning First Nation Territory.

“Taxicab Broker” means a person who owns a taxicab business and operates his own vehicles or dispatches for owners operating under that broker’s license.

## **2. DUTIES OF CHIEF AND COUNCIL**

Chief and Council or their designate shall have supervision over all persons licensed under this By-law and over all taxicabs and limousines together with the equipment used by them, and the following shall be the duties of Chief and Council or their designate in connection with the provisions of this By-law:

(1) To make necessary inquiries concerning applications for licenses, renewals or transfers thereof that may be requisite to secure due observance of the law and of this By-law.

(2) To make all necessary inquiries concerning the fitness of applicants for licenses and without limiting the generality of the foregoing, to test every applicant’s driving ability, psychophysical reactions and knowledge of the Mnjikaning First Nation Territory and surrounding area, and to investigate his/her police record, employment record, schooling and as much of his/her personal history as is available.

(3) To examine and approve every taxicab and limousine and the necessary equipment thereof of every applicant for a license under this By-law.

(4) To keep a register of all licenses and transfer of licenses granted under this By-law. Such register shall contain the names of the applicants, the number of taxicabs and limousines kept by each applicant for a license, the amount paid for the same and the date of the license.

(5) To furnish each person taking out a license with a copy of this By-law and each holder of Taxicab Vehicle License with a card setting out the tariff of charges pursuant to Schedule “B” of this By-law, and each holder of a Taxi Drivers License with an identification card with the number of the license shown thereon.

(6) To issue all licenses, or transfers and renewals of licenses as may be required.

(7) To ascertain by inspection and inquiry from time to time and as often as may be required whether or not the persons receiving licenses continue to comply with the provisions of this By-law.

(8) To issue temporary suspensions of licenses as required.

(9) To revoke licenses issued under this By-law as required.

### 3. LICENSES

(1) No person shall:

(a) Keep a taxicab or limousine which he/she owns for hire within the Mnjikaning First Nation Territory without having a current valid license to do so for each taxicab or limousine, issued under the provisions of this By-law and herein referred to as "Taxicab Vehicle License" or a "Limousine Vehicle License".

(b) Drive a taxicab or limousine without a valid current license to do so, issued under the provisions of this By-law referred to herein as a "Taxi Drivers License" or a "Limousine Drivers License".

(c) Act as a taxicab broker within the Mnjikaning First Nation Territory without having a valid current license to do so, issued under the provisions of this By-law and herein referred to as "Taxicab Broker's License".

(2) All applicants for licenses under this By-law, or renewal of licenses, shall pay the fee or fees as provided in this By-law. Every license, unless sooner revoked or cancelled shall expire on the 31st day of January after the date of issue.

(3) Chief and Council or their designate may waive fees from time to time.

(4) The maximum number of licenses for each owner/broker is twenty (20).

### 4. APPLICATIONS FOR LICENSES AND TRANSFERS OF LICENSES

Applications for licenses, renewal of license, or transfers of licenses shall be addressed to Chief and Council or their designate together with the following:

(1) Payment of the appropriate fee in Schedule "A" of this By-law as amended from time to time.

(2) A Certificate of Insurance certifying that the owner and driver of each taxicab or limousine for which a taxicab vehicle license or a limousine vehicle license is being applied for, are insured for public liability property damage and passenger hazard, with a minimum of \$1,000,000 coverage per incident or occurrence and written confirmation from the insurer that Chief and Council or their designate will receive at least fifteen (15) days written notice prior to any cancellation, expiration or variation thereof.

(3) Two (2) recent suitable photographs of the applicant for a Taxi Drivers License or for any renewal or transfer thereof, the photographs shall be two (2) inches by two (2) inches.

(4) A valid and current Safety Standards Certificate as prescribed by the *Highway Traffic Act*, R.S.O. 1990, c.H.8, with respect to each taxicab or limousine for which a taxicab vehicle license or limousine vehicle license is being applied for or any renewal or transfer thereof.

## 5. QUALIFICATIONS FOR APPLICANTS

(1) An applicant shall be 18 years of age or over to be licensed under this By-law.

(2) An applicant's record of past conduct shall be such that it would not be contrary to the public interest for a license to be granted, renewed or transferred.

(3) An applicant shall be familiar with the provisions of this By-law, the laws and regulations relating to traffic, and the geography of the Mnjikaning First Nation Territory and surrounding area.

(4) An applicant for a Taxi Drivers License or a Limousine Vehicle License shall be the holder of any valid driver's license, for the appropriate class of vehicles, as issued by the Ministry of Transportation and Communications for the Province of Ontario.

(5) An applicant shall intend to and only carry on a regular business under authority of the license applied for.

(6) An applicant for a Taxicab Vehicle License or a Limousine Vehicle License shall be registered with the Ministry of Transportation and Communications for the Province of Ontario as owner of the taxicab or limousine for which the license is applied for.

(7) An applicant for a Taxicab Vehicle License shall satisfy Chief and Council or their designate that:

(a) the taxicab, if so licensed, will be operated solely in association with, and will accept calls only from, a licensed Taxicab Broker, or

(b) the applicant is able to provide 24 hour taxicab service to the public for each day of the year.

(8) An applicant for a Taxicab Broker's License shall satisfy Chief and Council or their designate that he is able to provide 24 hour taxicab service to the public for each day of the year.

(9) Be compliant with all Mnjikaning First Nation laws and all Health and Safety legislation of Mnjikaning First Nation, Canada and Ontario, and whichever is most stringent shall prevail.

## 6. GRANTING OF LICENSES AND TRANSFERS

(1) Chief and Council or their designate shall grant the license or renewal thereof applied for where the applicant has satisfied all the requirements of sections 5 and 6 of this By-law.

(2) No licensed owner shall permit the transfer of shares which would have the effect of changing control of the corporation without the approval of Chief and Council or their designate.

(3) Any transfer of a license issued under this By-law shall constitute the issuance of a new license.

## 7. REFUSAL AND REVOCATION OF LICENSES

(1) Chief and Council or their designate may refuse to grant a license to any applicant if he/she has not, in the opinion of Chief and Council or their designate, satisfied all of the requirements of this By-law, or is not a desirable operator for the benefit of Mnjikaning First Nation.

(2) Chief and Council or their designate may revoke or suspend any license previously granted or refuse to renew any such license for any reason that would disentitle the licensee to such license under this By-law if he/she were an applicant provided that, before revoking or suspending any license, Chief and Council or their designate, shall afford the license holder, upon at least 48 hours notice, the opportunity to attend before it and to be heard in person or by his/her counsel and to be advised of any facts alleged against him/her which could result in his/her license being revoked or suspended and shall afford him/her the opportunity of answering such allegations.

(3) Chief and Council or their designate may suspend any license granted under this By-law for any reason that would disentitle the licensee to such license under sections 5, 6 and 9(a) of this By-law. A suspension of license under section 5 and of the By-law is effective for fourteen (14) days from the date of suspension or for thirty (30) days if suspended under section 9(a), or after the time of the next meeting of Chief and Council or their designate after the suspension, whichever occurs first, provided that no suspension imposed under this section for the reason that a valid and current safety standards certificate as set out in section 5(4) is not in existence, unless Chief and Council or their designate has given the taxicab license holder or the limousine license holder seventy-two (72) hours notice that such a certificate is required.

(4) Immediately upon suspension or revocation of a license, according to the preceding subsection, the taxicab vehicle license holder or the limousine license holder shall be sufficiently notified to ensure a clear understanding of the suspension.

(5) Notice of any suspension or revocation of a license granted under this By-law may be given by Chief and Council by personal service delivered to the

licensee or by registered letter mailed to the licensee at his/her last known address or place of business and if given by registered letter, shall be deemed to have been received by the licensee on the second day after mailing.

## **8. GENERAL PROVISIONS**

(1) Every holder of a license under this By-law shall upon changing his address notify Chief and Council or their designate in writing 48 hours thereafter, giving his new address.

(2) Every holder of a taxicab or limousine vehicle license or a taxicab or limousine driver's license under this By-law shall keep the interior and exterior of the taxicab or limousine, which he/she owns or drives clean.

(3) The holder of a taxicab or limousine driver's license under this By-law operate that he/she is driving for the transportation exclusively of one person or group of persons in the same party one fare or charge only being collected for each specific trip.

## **9. EQUIPMENT AND ITS USE**

(1) Every holder of a taxicab vehicle license under this By-law shall have affixed to each taxicab for which a license has been issued, a taxi meter for registering distances traveled and computing fares to be paid, the type of which shall first be submitted to and approved by Chief and Council or their designate, and for all taxicabs so equipped the following provisions shall apply:

(a) Each taxi meter shall be:

(i) submitted when required for testing, inspecting and sealing by Chief and Council or their designate.

(ii) illuminated when vehicle lights are required for safe operation of the vehicle.

(iii) placed as to be conveniently seen at all times by the passenger(s) of the taxicab.

(iv) used only when the seal is intact.

(v) kept in good working order at all times and not used when defective in any way.

(vi) adjusted in accordance with the tariff prescribed by Schedule "B" of this By-law.

(vii) activated when a passenger first enters the taxicab and shall remain operating throughout the trip.

(b) The holder of a taxicab vehicle or a taxicab driver's license shall not operate or cause to be operated a taxicab equipped with a taxi meter unless and

until the taxi meter has been tested and sealed by Chief and Council or their designate, nor shall such persons operate or cause to operate a taxicab when the taxi meter has been repaired, altered, tampered with or adjusted, unless and until such taxi meter has been subsequently so tested and sealed.

(2) Every holder of a taxicab or limousine vehicle license shall ensure that each taxicab or limousine for which he/she has a license contains a spare useable tire and wheel and a suitable jack for lifting the taxicab or limousine.

## **10. TARIFF AND TARIFF CARDS**

(1) No person shall charge any rate or fare for the conveyance of passengers by a taxicab within the reserve except in accordance with Schedule "B" of this By-law.

(2) Every holder of a taxicab vehicle license shall prominently display in each taxicab owned by him/her a copy of the tariff of fares set in Schedule "B" of this By-law.

(3) The holder of a taxicab or limousine driver's license shall furnish to every passenger where required a receipt for charges made or paid by him/her, indicating the mileage traveled, and such holder shall promptly furnish such receipt upon request with his/her name and the taxicab or limousine number.

## **11. REGULATIONS**

### **(1) Taxicab Driver-Limousine Driver**

(a) Every holder of a Taxi Driver's License under this By-law shall keep a daily record (herein after referred to as a trip record) of all calls received by him which result in the transporting of a passenger from one location to another and such trip record shall contain the following information:

- (i) the permit number of the taxicab issued by the Minister of Transportation and Communications for the Province of Ontario and the number of the Taxicab Vehicle License issued under this By-law.
- (ii) the name, address and identification number of the driver.
- (iii) the amount of the fare collected for each trip.
- (iv) date, time, origin and destination of each trip.

(b) Every holder of a Taxi Driver's License who drives a taxicab of which he is not the owner shall once in each calendar day that he has driven, deliver to the owner, the trip record for that day.

(c) Every holder of a Taxi Driver's License under this By-law while in charge of a taxicab for hire shall:

- (i) produce trip records upon the request of any Police Officer of the Mnjikaning First Nation Police Service;
  - (ii) place the taxi driver photo identification card in a transparent folder in such a manner in the taxicab so as to be conveniently seen and read by passengers;
  - (iii) serve the first person offering to hire him, unless such a person owes him a fare for services or unless the driver is concerned for his or her personal safety by serving the first person.
- (d) Every holder of a Taxi Driver's License or Limousine Driver's License under this By-law while in charge of a taxicab or limousine for hire shall:
- (i) upon the request of any passenger, give in writing his name, number of license issued to him under this By-law and the permit number issued by the Ministry of Transportation and Communications for the Province of Ontario of the taxicab or limousine he is driving;
  - (ii) travel by the most direct route to the point of destination, unless otherwise directed by the passenger;
  - (iii) be neat and clean in his person and appearance;
  - (iv) be properly dressed, which shall not include the wearing of torn jeans, cutoffs, muscle shirts or t-shirts with offensive sayings, lewd wording or racial and ethnic references. He/she must also have good personal hygiene habits, Chief and Council or their designate may upon breach of this provision suspend or revoke the license of the owner/driver;
  - (v) Driver shall not use foul or profane language.
- (e) Every holder of a Taxi Driver's License or a Limousine Driver's License under this By-law, while in charge of a taxicab for hire shall not:
- (i) solicit any person to take or use the taxicab or limousine that he is driving by calling out or shouting. The person wishing to use or engage a taxicab or limousine shall be left to choose without interception or solicitation.
  - (ii) take, consume or have in his possession any intoxicant.
  - (iii) obstruct the use of any sidewalk, make loud noise or disturbance, use any abusive language, molest, annoy or insult any person whatsoever.
  - (iv) employ or allow any runner or other person to assist or act in concert with him in obtaining any passenger.

- (v) carry a greater number of persons than the taxicab or limousine is intended to seat according to the manufacturers rating of specified in the license issued under this By-law.
- (vi) induce any passenger to employ him by either knowingly, recklessly or willfully misinforming, misleading or deceiving such passenger as to the arrival or departure of any railroad, train or other public conveyance or the location or distance from any part of the reserve to any railway station, terminal, public place or private residence or other places.
- (vii) carry any other passenger other than those employing his services, unless authorized by the registered owner of the taxicab or limousine.
- (viii) allow any immoral, indecent or disorderly conduct in his taxicab or limousine.
- (ix) knowingly drive a person whom he suspects has committed a crime against the *Criminal Code of Canada* and/or any Federal or Provincial statute and is attempting to avoid capture or detection.

(2) Taxicab Owner-Limousine Owner

- (a) Every holder of a Taxicab Vehicle License or a Limousine Vehicle License shall:
  - (i) keep an orderly record of all calls answered by taxicabs or limousines owned by him showing date, time, origin, destination, taxicab or limousine vehicle number, and the driver. The records are to be retained for a period of 12 months and are open for inspection by Chief and Council or their designate upon reasonable notice. All such records may be removed and retained for a reasonable time.
  - (ii) submit each taxicab or limousine owned by him for examination any other time as required by Chief and Council or their designate.
  - (iii) file with Chief and Council or their designate a valid and current safety standards certificate for each taxicab or limousine owned by him as prescribed by the *Highway Traffic Act* prior to issuance of a license.
  - (iv) submit a valid safety standards certificate by an independent licensed mechanic approved by Chief and Council or their designate for every vehicle used as a taxicab or limousine every three months.
- (b) Surrender forthwith upon disposing of a taxicab or limousine vehicle licenses under this By-law any license plate that was issued under the provisions of this By-law to Chief and Council or their designate.
- (c) Notify Chief and Council or their designate within forty-eight (48) hours after employing a taxicab driver or limousine driver that he has employed



such driver and similarly notify Chief and Council or their designate within forty-eight (48) hours after the said driver leaves his employ giving the reason thereof.

(d) Require that all persons employed by him as taxicab drivers or limousine drivers are properly licensed under this By-law.

(e) Keep all taxicabs and limousines owned by him which are licensed under this By-law in good repair.

(3) No owner shall permit any driver to be on duty more than twelve (12) hours in any twenty-four (24) hour period and no owner shall be on duty as an operator or drive more than twelve (12) hours in twenty-four (24) hour period. A log must be maintained by the broker of the hours worked by the driver.

(4) Every owner or driver, licensed under this By-law, shall on each work shift, before commencing driving, examine for mechanical defects any vehicle which he/she is to drive during the shift, and shall similarly examine any taxicab or limousine at the end of the shift, and if he/she is not the owner of the taxicab or limousine, shall report forthwith to the owner any mechanical defects of which he/she becomes aware of.

(5) Every owner shall check immediately any mechanical defect in his/her vehicle reported by a driver and shall not in any case operate or permit to be operated any vehicle not in good mechanical condition.

(6) Taxicab Owner

Every holder of a Taxicab Vehicle License shall:

(a) Equip each taxicab owned by him with two (2) frames, one suitable to hold the taxi driver's identification card and suitable to hold the taxi driver's tariff and such frames shall be so placed in the taxicab as to be conveniently seen and read by passengers.

(b) Prominently display on the rear of every taxicab owned by him, in such a location as approved by Chief and Council or their designate, a taxi license plate for each taxicab as provided by Chief and Council or their designate.

(c) Display on the interior of each taxicab owned by him the number of the plate referred to in the preceding subsection so that a passenger can read same.

(d) Have on top of each taxicab by him an electric sign approved by Chief and Council or their designate and securely attached clearly indicating the vehicle is a taxicab in the trade name under which it operates or the name of the owner of the taxicab broker. Such sign shall be illuminated when lights are required.

(e) Provide on his/her own or in conjunction with a licensed taxicab broker a suitable office for the carrying on of his business and keep the same orderly, clean and neat.

(f) Provide on his/her own or in conjunction with a licensed taxicab broker telephone and radio dispatching facilities maintained in proper working order.

(7) Taxicab Broker

Every holder of a Taxicab Broker's License

(a) Make out and deliver to Chief and Council or their designate a quarterly list of the names of the holders of Taxicab Vehicle Licenses operating taxicabs in association with such broker and the number of taxicabs operated by such persons. The first quarter will commence on the 1st day of January in each year.

(b) Keep orderly record of all calls received and dispatched by him showing date, time, origin, destination, driver of taxicab and taxicab vehicle number. The records are to be retained for a period of twelve (12) months and are open for inspection with reasonable notice by Chief and Council or their designate.

(c) Ensure that all taxicabs dispatched by him and all drivers thereof are properly licensed under this By-law.

(d) Provide a suitable office for the carrying on of his business and keep the same orderly, clean and neat.

(e) Provide telephone and radio dispatching facilities maintained in good working order.

(8) Radio Equipment, Scanners Etc.

(a) No owner or driver, while operating a taxicab or limousine licensed under this By-law shall carry with him/her or in a vehicle licensed as a taxicab or limousine, any radio equipment, radio scanners or other equipment capable of monitoring radio calls other than the radio equipment used or required to transmit to or receive broadcasts or signals from the radio dispatcher employed by the company or stand for whom the driver is working.

(b) Any person contravening this section will be liable, for the first infraction, to a license suspension for thirty (30) days in accordance with section 7(3) and for any subsequent infraction, to revocation of their license(s) in accordance with section 7(2).

(9) Vehicle Age Restriction

(a) At least fifty (50%) percent of the taxi fleet of each licensed broker/owner must not exceed five (5) years of age. The year of manufacture shall determine the age of the vehicle.

(b) Limousines shall be exempt from the vehicle age restrictions but must continue to be mechanically certified every three (3) months.

Chief and Council Motion Request Form

Date of Motion Presented: June 16, 2003

Department Manager/Organization: Jeffrey Hewitt

Motion Number: AMENDING MOTION # 2003-2004-212

Moved by quorum of Chief and Council to enact the Taxi and Limousine By-law No. 03-01, effective June 2, 2003.

[Sharon Stinson Henry]

Chief Sharon Stinson Henry

[Rodney Noganosh]

Councillor Rodney Noganosh

[George St. Germain]

Councillor George St. Germain

[Robert T. Stinson]

Councillor Robert T. Stinson

[Ellis Snache]

Councillor Ellis Snache

[Andrea Simcoe-Williams]

Councillor Andrea Simcoe-Williams

[Larry A. Shilling]

Councillor Larry A. Shilling

SCHEDULE "A"  
LICENSE FEES PAYABLE

License	Fee
Brokers Initial Fee	\$ 500.00
Brokers License: Taxi	\$ 250.00
Limousine License	\$ 250.00
Taxi License Plate	\$ 150.00
Limousine License Plate	\$ 150.00
Taxi/Limo Driver's License	\$ 50.00
Taxi/Limo Driver's License Renewal	\$ 40.00
Taxi/Limo Driver's License Replacement	\$ 30.00
Transfer Fee for License Plate	\$ 35.00

NOTE: THESE FEES ARE IN PLACE IN ORILLA AND MAY BE CHANGED BY CHIEF AND COUNCIL

SCHEDULE "B"

1. The fare within the Chippewas of Mnjikaning First Nation shall be:
  - (a) \$2.50 inclusive of G.S.T. at the commencement of any trip plus
  - (b) \$0.15 for every 1/10 of 1 kilometer for the duration of the trip
2. The fare for waiting time shall be charged at the maximum rate of thirty-six (\$36.00) dollars per hour.
3. A minimum discount of twenty (20%) percent of the total fare shall be given to Senior Citizens in accordance with the following. For the purpose of this By-law, senior citizens shall be defined as any person who has attained the age of sixty (60) years of age.
  - (a) the minimum twenty (20%) percent discount shall apply to the total fare for all fares that exceed \$6.00.
4. There shall be a roundtrip fare of a maximum of thirty (\$30.00) dollars.

**SCHEDULE “C”**  
**LIMOUSINE RATES**

To be set by owner or broker and filed with and approved by Chief and Council.  
The hourly rate for limousine services shall not be more than forty-five (\$45.00) dollars per hour.

**DOKIS FIRST NATION  
FINANCIAL ADMINISTRATION BY-LAW  
BY-LAW NO. 2004-01**

[Effective March 22, 2004]

A by-law to regulate the receipt, management, and expenditure of Dokis First Nation funds and establish the administrative structure of the Dokis First Nation which manages the funds;

WHEREAS the *Indian Act*, R.S.C. 1985, c.I-5, provides that Council may, subject to the approval of the Minister of Indian Affairs and Northern Development, make by-laws for the following purposes:

- the appropriation and expenditure of moneys of the Dokis First Nation to defray the Dokis First Nation expenses;
- the appointment of officials to conduct the business of the Council and prescribing their duties; and
- with respect to any matter arising out of or ancillary to the exercise of the aforementioned power;

AND WHEREAS the Council of the Dokis First Nation has determined that it is desirable and necessary that a financial management by-law be established for the purposes set out in section 83(1) of the *Indian Act* and for the better administration of the Dokis First Nation's business;

NOW THEREFORE the Council of the Dokis First Nation at a duly convened meeting of the Council enacts the following by-law:

TITLE

1. This by-law may be called the *Financial Administration By-law*.

DEFINITIONS

2. In this by-law,

“agencies” means any board, tribunal, commission, committee of the Dokis First Nation or any corporate body controlled by the Dokis First Nation including a society, non-profit corporation or business corporation;

“annual budget” means the forecast of planned expenditures for the forthcoming fiscal year by the Dokis First Nation;

“board” shall mean the Dokis First Nation Treasury Board established pursuant to this by-law;

“agreement” means any written contract between the Dokis First Nation and another party or parties, including the federal government, the provincial government or a third party, pursuant to which money is to be paid to the Dokis First Nation;

“council” shall mean the Chief and Council of the Dokis First Nation;

“department” means an administrative division of the Dokis First Nation Government as established from time to time by Council and includes service centres, administrative units and other internal organizational units of the Dokis First Nation administration;

“Dokis First Nation funds” means all moneys belonging to the Dokis First Nation and includes

- (a) all revenues of Dokis First Nation;
- (b) money borrowed by the Dokis First Nation;
- (c) money received or collected on behalf of the Dokis First Nation; and
- (d) all moneys that are received or collected by the Dokis First Nation pursuant to any agreement or funding arrangement and is to be disbursed for a purpose specified by Council or pursuant to that agreement or funding arrangement;

but does not include

- (e) money received by the Dokis First Nation on behalf of an individual or corporate entity, where Council has approved an alternative arrangement for the managing of the money pursuant to section 74 of this by-law;

“resolution” means a decision made at a meeting of a quorum of Council.

#### APPLICATION DOKIS FIRST NATION

**3.** This by-law governs the receipt, management and expenditure of Dokis First Nation funds and the administrative organization of the Dokis First Nation to manage the funds.

**4.** This by-law applies to all Dokis First Nation departments and agencies in receipt of Dokis First Nation funds.

#### TREASURY BOARD

**5.** A Treasury Board of the Dokis First Nation is hereby established and shall continue in existence notwithstanding changes in its membership from time to time.

**6.** The Board shall consist of five (5) members appointed by the Council from time to time.



**7.** Two (2) of the members of the Board shall be members of the Council.

**8.** The Chairman shall be elected by the Board and serve for a term of two (2) years.

**9.** The Chairman shall preside over the meeting of the Board and shall, between meetings of the Board, exercise or perform such of the powers, duties or functions of the Board as the Board may determine.

(a) The Band Manager shall be appointed an ex-officio member of the Treasury Board.

**10.** The Board shall be responsible for:

(a) the management and control of the collection of Dokis First Nation funds;

(b) the management and control of the expenditures and disbursements of the Dokis First Nation;

(c) the maintenance of records of the financial activities of the Dokis First Nation;

(d) the preparation of the annual budget in accordance with the priorities approved by Council;

(e) the preparation of the annual audit of the Dokis First Nation;

(f) the reporting and recommending to Council on financial matters; and

(g) all other matters relating to the financial affairs of the Dokis First Nation not assigned by another by-law or Council resolution to any department or agency.

**11.** The Board shall prepare or cause to be prepared any amendment to the annual budget for the Dokis First Nation which shall be submitted to the Council for review and approval.

**12.** The Board shall maintain or cause to be maintained the financial records of the Dokis First Nation through the Office of the Treasurer and the managers of the departments or agencies.

**13.** The Board may prescribe the form and content of the financial records and establish the accounting systems of the Dokis First Nation.

**14.** A member of the Treasury Board may be removed from office:

(a) by the Chairman if the member has missed three (3) consecutive scheduled meetings of the Treasury Board;

(b) by a majority of Council on the recommendation of the Chairman for the members removal; or

(c) by a unanimous vote of Council.

**15.** The Band Manager shall act as the senior administration officer of the Treasury Board and shall assist the Board in carrying out its duties. The Band Council will articulate the specific nature of the duties Dokis First Nation of the Band Manager and these will include the planning, organizing, implementing and evaluating functions.

**16.** To facilitate the role and responsibilities of the Band Manager a Financial Assistant shall be appointed by the Council and is responsible to the Band Manager for the following:

- (a) the conduct of the administration necessary to discharge the administrative responsibilities of the Board, including staff supervision;
- (b) the administrative supervision of the compilation and preparation of the overall annual budget;
- (c) the preparation of annual financial statements and long-term financial projections and cash flows as required from time to time by the Board;
- (d) monitoring adherence to any agreement and funding arrangements entered into by the Dokis First Nation or any department or agency;
- (e) administration and supervision of the financial records and reporting systems;
- (f) the maintenance of records of all receipts and expenditures in such a manner so as to facilitate the annual audit; and
- (g) any other task assigned by the Board.

**17.** The Board shall be responsible for the hiring of the Financial Assistant subject to the ratification of the Council and dismissal of the Financial Assistant shall be in accordance with the personnel policies of the Dokis First Nation as established by Council.

#### COUNCIL'S ROLE

**18.** The Council shall appoint two (2) Councillors and three (3) persons from the general First Nation membership to serve as members of the Board for a period consistent with the term of the Band Council.

**19.** The Council shall oversee the Dokis First Nation's preparation of the annual budget and shall approve the annual budget of the Dokis First Nation and any amendments thereto.

**20.** The Council shall receive and approve the annual audit of the Dokis First Nation.

**21.** The Council may, upon the recommendation of the Board or upon its own motion, approve of an exception to this by-law by an amending by-law in accordance with section 83 of the *Indian Act*.

#### DELEGATION OF AUTHORITY

**22.** On the recommendation of the Board, the Council may approve the delegation of authority to approve expenditures on behalf of the Dokis First Nation within the annual budget and consistent with the financial organization of the Dokis First Nation.

#### ANNUAL BUDGET

**23.** The Board shall prepare estimates of the revenues of the Dokis First Nation for the purpose of preparing the annual budget.

**24.** Each department manager and agency manager shall prepare the department or agency's annual budget for the operation of the department or agency and shall submit the budget prepared to the Board which shall prepare a consolidated annual budget for the Dokis First Nation.

**25.** The annual budget for the Dokis First Nation and its agencies shall be submitted by the Board to Council for consideration and approval.

**26.** The Council is solely responsible for the approval of the consolidated annual budget for the Dokis First Nation and its agencies for each fiscal year.

**27.** Council may increase allocations of funds in the budget, reduce allocations of funds, or reallocate funds to different sectors in the annual budget.

**28.** The annual budget becomes official upon approval by the Council by resolution.

**29.** Council may amend the annual budget at any time before or after its implementation.

**30.** The annual budget shall be made available during regular working hours for inspection by any member of the Dokis First Nation and copies are to be provided to Dokis First Nation members on written request to the Financial Assistant upon payment of a twenty-five (\$25.00) dollar fee.

#### FINANCIAL MANAGEMENT: DEPOSITS

**31.** There shall be one Consolidated Account established by the Financial Assistant at the direction of the Treasury Board into which all Dokis First Nation funds shall be deposited.

**32.** The Financial Assistant shall ensure the safekeeping of the Dokis First Nation funds received and shall forthwith deposit all Dokis First Nation funds to the credit of the Dokis First Nation Consolidated Account.

**33.** The Board may authorize the Financial Assistant to reallocate funds from the Dokis First Nation Consolidated Account to other accounts for investment purposes or program and services delivery.

**34.** Funds in the Consolidated Account shall be administered by the Financial Assistant.

**35.** The interest earned on the Dokis First Nation funds shall be paid to the Consolidated Account.

**36.** Operating surpluses as of the end of the fiscal year shall be paid into the Consolidated Account and allocated or expended in accordance with the direction of Council.

#### FINANCIAL MANAGEMENT: EXPENDITURES

**37.** All payments and financial commitments shall be in accordance with the annual budget or in accordance with Council resolution.

**38.** The Board may make accountable advances from the Consolidated Account to an account administered by a department or agency manager on a monthly basis according to the approved annual budget.

**39.** At the beginning of each fiscal year, each department and agency manager may receive a one (1) month advance or in such amount as determined by the annual budget and the cash flow approved annual budget.

**40.** Where funds have been advanced to a department or agency, the department and agency managers shall report to the Board on the last day of the following month:

- (a) an invoice listing the funds expended in the previous month; and
- (b) a trial balance of the receipts and disbursements for the previous month.

**41.** The invoice listing submitted to the Board shall be reviewed and approved by the Board if reasonably within the approved budget and upon such approval further advance for the next month shall be made to the department or agency.

**42.** The Board shall deduct from the current month's advance any amounts advanced in prior months which exceed the amount of the expenditures as recorded in the trial balance.

**43.** The Board may make such adjustments as are required in the last month of the fiscal year to close out the final payment for the year.

#### FINANCIAL REPORTING: INVOICING

**44.** No payment shall be made for the performances of work, supply of goods or rendering of services unless the charge in respect of such work, goods or services has been authorized:

- (a) pursuant to a Council resolution;
- (b) by a person delegated to authorize such payment; or
- (c) pursuant to an agreement entered into between the Dokis First Nation and the person providing such work, goods or services which establishes the amount, or a method of calculating the amount, to be charged for such work, goods or services.

**45.** For all work, goods or services that are provided by or through the Dokis First Nation or any other person on behalf of the Dokis First Nation for a fee or other charge, an invoice shall be rendered for payment for the work, goods or services.

**46.** The Treasurer, department or agency manager each have a role in ensuring invoices are rendered pursuant to this by-law.

#### AWARDING OF CONTRACTS

**47.** The Council may appoint by resolution the department or agency managers and other persons as authorized to approve the purchase of goods and services. Any expenditures in the awarding of contracts must receive the prior approval of the Band Council.

**48.** All orders for work, goods or services provided to the Dokis First Nation must be recommended to Council by the department or agency manager authorized to approve the purchase of goods or services.

**49.** Each order for work, goods or services over \$5,000 or such greater amount as approved by Council, unless approved in the annual budget, shall, in addition to the signature of the department or agency manager, require attestation by the Financial Assistant as to availability of funds.

#### TENDERS

**50.** Capital purchases up to \$10,000 or such greater amounts as approved by Council may be made by a department or agency manager if approved in the annual budget without going to tender.

**51.** Capital purchases over \$10,000 and under \$25,000 or in such amounts as approved by Council may be made by invitations to tender.

**52.** Capital purchases in excess of \$25,000 or such greater amounts as approved by Council must be made by public tender.

**53.** In emergency situations telephone bids up to \$5,000 or such greater amount as approved by Council may be accepted by a department or agency manager providing a written confirmation follows from the bidder and a record of telephone bids is filed.

**54.** Invitations to tender shall include

- (a) the time and date of closing;
- (b) sufficient details from which comparable bids can be made;
- (c) the time, date, and place tenders are to be opened; and
- (d) amount of security deposit if required.

**55.** The tendering period is not to be less than five (5) working days, unless in an emergency situation.

**56.** All tenders are to be returned sealed and addressed to the Dokis First Nation, clearly marked "Tendered for \_\_\_\_\_" and the time and date of receipt is to be recorded on the unopened envelope of tender when received.

**57.** All tenders received shall be opened in public in the presence of the department or agency manager or other person responsible for the tender process.

**58.** The name of the tender, project, date of bid and amount shown must be recorded.

**59.** The lowest tender received shall normally be accepted unless the authorized person deems it in the best interest of the to do otherwise.

**60.** Where the lowest tender is not accepted, the reasons are to be recorded in the document by the authorized person accepting the contract.

**61.** Upon acceptance of a tender for the performance of work, goods, or services, a contract is to be signed by both parties and shall be kept as a portion of the records of the Dokis First Nation.

**62.** In the event that an official or employee of the Dokis First Nation has a personal interest in the contract, he or she shall signify the interest and thereafter refrain from taking part in the discussion or participating in the awarding of the contract.

**63.** No disbursements or payment on any contract shall be made without supporting documentation as determined by the policies of the Board.

**64.** A fifteen per cent (15%) hold-back of final payment or in such amount as may be determined by Board policy shall not be released to a contractor until all work is certified as complete and satisfactory to the Council.

**65.** The Board may establish policies and procedures for the tender process.

#### CONFLICT OF INTEREST

**66.** Any person who holds an office, including that of Chief or Councillor, or employment with the Dokis First Nation, its departments or agencies, shall not

use that office or employment for personal gain to the detriment of the interests of the Dokis First Nation.

**67.** “Personal gain” shall mean financial benefit for the individual or for the members of his or her immediate family.

**68.** “Family” shall mean a spouse, including a common law spouse, children, parent, brother, sister, father-in-law, mother-in-law, uncle, aunt, grandparent, son-in-law, daughter-in-law, and also includes any relative permanently residing in the person’s household.

**69.** A person may avoid a conflict of interest by disclosing his or her interest prior to the making of a decision and by not participating in the decision.

**70.** If a person violates the conflict of interest provision Council will, subject to the Dokis First Nation Personnel Policy, suspend the employee or official from all privileges and benefits of office or employment for a period up to three (3) weeks.

**71.** The Board may develop detailed conflict of interest rules which shall govern the administration of financial affairs of the Dokis First Nation which shall take effect upon approval by Council. These detailed conflict of interest rules would support those included under this by-law.

**72.** An appeal of suspension or dismissal can be made to the Band Council.

#### AGREEMENTS

**73.** The Council may approve on behalf of the Dokis First Nation such agreements of funding arrangements with the federal and provincial governments or with any other party for the provision of funding for the Dokis First Nation, its agencies and other bodies.

**74.** Where an agreement or arrangement has been approved under section 73 and on the recommendation of the Treasury Board, the Council may approve an alternative arrangement for the management of money received.

#### FISCAL YEAR

**75.** The fiscal year of the Dokis First Nation Government shall be from April 1 of each year to March 31 in the following year.

#### AUDIT

**76.** Council shall appoint by resolution an auditor or auditors annually to audit the books and records of the Dokis First Nation.

**77.** The auditor or auditors shall be a member of a recognized professional accounting association.

**78.** The auditor or auditors shall report to Council.

**79.** The audit shall include all transactions involving the Dokis First Nation funds.

**80.** The auditor or auditors are entitled to access:

- (a) all books, records, accounts and vouchers;
- (b) information from any department or agency manager necessary for the completion of the audit;
- (c) Council resolutions and by-laws;
- (d) administration and financial regulations;
- (e) agreements, contracts, and any other related documents.

**81.** The audit shall be in accordance with generally accepted accounting procedures and shall include a general review of the adequacy of the accounting procedures and systems of control employed to preserve and protect the assets of the Dokis First Nation.

**82.** The Board shall provide the auditors with instructions concerning the annual audit and, through the Financial Assistant, shall assist the auditor or auditors in the completion of the audit.

**83.** After the review of the annual audit by the Board, the auditor or auditors shall present the annual audit to the Council upon completion of the annual audit.

**84.** The audited financial statement shall be accepted by the Council by resolution at a meeting and signed by the Chief and such other person as designated by the Council.

#### PUBLIC

**85.** Upon receipt of the auditor's report by Council, copies of the report shall be posted in such public places as determined by Council.

**86.** The Financial Assistant shall retain the written report of the auditor, together with the related financial statements and any member of the Dokis First Nation may inspect them during regular office hours and may by himself or through his agent, at his own expense, make a copy of the report or any part of it.

#### AMENDMENTS AND REPEAL

**87.** A decision made in contravention of this by-law is voidable by vote of a majority of Council.

**88.** Amendment or repeal of this by-law shall be in the manner stipulated by the *Indian Act*.



THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 13th day of February, 2004.

[William Restoule]

Chief

[Lisa Restoule]

Councillor

[Derek Restoule]

Councillor

[Richard Restoule]

Councillor

**RÈGLEMENT ADMINISTRATIF**  
**SUR LES TAUX ANNUELS DE TAXES FONCIÈRES**  
**NUMÉRO 2, 2004**

[Entrer en vigueur le 22 mars 2004]

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;

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: [Ronald Fontaine]

SECONDE PAR: [Maurice Volland]

ET RÉSOLU:

Innu-TakuaiKAN Uashat mak Mani-Utenam promulgue les présentes:

- L'annexe «A» jointe, est déclarée faire partie intégrante du présent Règlement administratif;
- 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 2004, les taux de taxes foncière suivants, nommément pour chaque classe d'immeuble, le taux de taxe foncière indiqué à la colonne 4 de l'annexe «A» pour chaque classe d'immeuble retrouvée à la colonne 3 du même document;
- Ce Règlement administratif peut être cité comme étant le *Règlement sur les taux annuels de taxes foncières de Uashat mak Mani-Utenam, numéro 2, 2004*;
- Ce Règlement prend force et effet immédiatement après son approbation par le Ministère des Affaires Indiennes et du Nord Canada.

Quorum: [5]

[Rosario Pinette]

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Chef

[Georges-Ernest Grégoire]

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Vice-Chef

[Marcelle St-Onge]

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Conseiller

[Ronald Fontaine]

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Conseiller

[Gilles Jourdain]

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Conseiller

[Réjean Ambroise]

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Conseiller

[Céline Bellefleur]

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Conseiller

[Maurice Vollant]

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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 2004
UASHAT	Réserve Uashat Numéro: 027	1. Résidentiel	1,65
		2. Services publics	3,30
		3. Terrains non-aménagés	1,65
		4. Industries principales	3,25
		5. Industries légères	3,30
		6. Entreprises	3,30
		7. Terrains aménagés	1,65
		8. Loisirs et but non-lucratif	1,65
MANI-UTENAM	Réserve Mani-Utenam Numéro: 027A	1. Résidentiel	1,53
		2. Services publics	1,53
		3. Terrains non-aménagés	1,53
		4. Industries principales	1,53
		5. Industries légères	1,53
		6. Entreprises	1,53
		7. Terrains aménagés	1,53
		8. Loisirs et but non-lucratif	1,53

**CARRY THE KETTLE FIRST NATION  
PROPERTY TAX EXPENDITURE BY-LAW  
BY-LAW NO. 2 / 03**

[Effective February 24, 2004]

WHEREAS the *Carry The Kettle First Nation Property Assessment and Taxation By-law* has been made 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”;

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 the council of the band;

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

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and, in particular, section 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 *Carry The Kettle First Nation Property Tax Expenditure By-law*.

**PART I**

**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 Carry The Kettle First Nation;

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

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

“community services” includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band 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 Carry The Kettle 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 development, preparation, enforcement and administration of Council or Band policies, by-laws and programs and the administration and operation of departments of the Band;

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

“permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under section 56 of the *Property Assessment and Taxation By-law*;

“*Property Assessment and Taxation By-law*” means the *Property Assessment and Taxation By-law* approved and passed by the Council on April 24, 2003 and approved by the Minister on June 1, 2003, 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 land appurtenant thereto,

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

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

“Tax Administrator” means the person appointed by Council under the *Property Assessment and Taxation By-law*;

“tax expenditure by-law” means the *Property Tax Expenditure By-law* referred to in section 1;

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

## PART II

### AUTHORIZATION OF EXPENDITURES 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.

## PART III

### ANNUAL PROPERTY TAX BUDGET

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

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

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

(4) For greater certainty

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

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

## PART IV

### 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 the 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.

#### PART V

##### ADMINISTRATION AND ENFORCEMENT

6. The Tax Administrator shall administer this By-law.

#### PART VI

##### 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.

#### PART VII

##### MISCELLANEOUS

8.(1) Head notes, marginal notes and provision 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.

#### PART VIII

##### 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  [April 24] , 2003.

[Kenneth B. Kennedy]  
\_\_\_\_\_  
Chief Kenneth B. Kennedy

[Vincent Eashappie]  
\_\_\_\_\_  
Councillor Vincent Eashappie

[Leroy Hassler]  
\_\_\_\_\_  
Councillor Leroy Hassler

[Bernice Saulteaux]  
\_\_\_\_\_  
Councillor Bernice Saulteaux

[Kurt Adams]  
\_\_\_\_\_  
Councillor Kurt Adams

[Timothy J. Eashappie]  
\_\_\_\_\_  
Councillor Timothy J. Eashappie

[Clyde O'Watch]  
\_\_\_\_\_  
Councillor Clyde O'Watch

SCHEDULE “A”

200\_\_ ANNUAL PROPERTY TAX BUDGET

REVENUES

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

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

TOTAL REVENUES \$

EXPENDITURES

Community Development

Environmental Health Services

Fiscal Services

General Government Services

Protective Services

Recreation and Cultural Services

Taxes for Other Governments

Transportation

Utility Services

Other Expenditures

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

– Municipal Service Agreements

TOTAL EXPENDITURES \$

BALANCE \$

**FLYING DUST FIRST NATION  
BUSINESS LICENSING BY-LAW  
BY-LAW NO. 1-2003**

[Effective May 3, 2004]

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WHEREAS the Council of Flying Dust First Nation desires to make a by-law for the licensing of businesses, callings, trades and occupations on Reserve lands;

AND WHEREAS the Council of Flying Dust First Nation, pursuant to paragraphs 83(1)(a.1), (e), (e.1) and (g) of the *Indian Act*, may, subject to the approval of the Minister of Indian Affairs and Northern Development, make by-laws for the licensing of businesses, callings, trades and occupations and with

respect to any matter arising out of or ancillary to the exercise of powers under this section, including the enforcement of payment of amounts that are payable thereof, and for the imposition and recovery of interest on amounts that are payable thereof;

AND WHEREAS the Council of Flying Dust First Nation deems that it is necessary, for the orderly conduct and administration of businesses, and for the health, welfare, safety and environment of the inhabitants on the Flying Dust First Nation Reserve lands to license businesses, callings, trades and occupations.

NOW THEREFORE the Council of Flying Dust First Nation hereby enacts the following by-law.

**1.0 SHORT TITLE**

**1.1** This by-law may be cited as the *Flying Dust First Nation Business Licensing By-law No. 1, 2003*.

**2.0 DEFINITIONS**

**2.1** In this by-law:

- (a) “Flying Dust First Nation” or “Flying Dust First Nation Band”, as the case may be, means a band as defined in Section 2 of the *Indian Act*;
- (b) “Business” means a calling, trade, occupation, employment or profession, vocation, commercial activity, or an enterprise which habitually busies, occupies or engages the regular time, attention, labour and effort, of the licensee or person(s) for purposes of gain, benefit, advantage, livelihood or profit, or in which the licensee or person(s) show(s) willingness to invest time or capital, or both time and capital, on future outcome;
- (c) “Calling” means a business or profession as defined in this by-law;
- (d) “Council” means the Chief and Council of Flying Dust First Nation;
- (e) “Councillor” means the Councillor(s) of Flying Dust First Nation;
- (f) “License” means a license issued under this by-law;
- (g) “Licensee” means a person to whom a license is issued under this by-law;
- (h) “License Inspector” means a person(s) appointed under Section 10.0 of this by-law;
- (i) “Member” means a member of Flying Dust First Nation;
- (j) “Occupation” means a business or profession as defined in this by-law;
- (k) “Person” includes not only an individual, but also a partnership, syndicate, joint venture, association, corporation or the agent or trustee of a person;

(l) “Profession” means a vocation, occupation or calling requiring special, usually advanced, education and skill, and as defined in this by-law;

(m) “Reserve” means the Reserve(s) set apart for the use and benefit of Flying Dust First Nation;

(n) “Trade” means a business as defined in Section 2.1 of this by-law.

### **3.0 REQUIREMENTS FOR LICENSE**

**3.1** Every Person conducting or carrying on a Business in the Reserve(s) must hold a valid License issued under this by-law.

**3.2** Any Person carrying on more than one Business in the Reserve(s) must obtain a separate business License for each Business, and where a Business is conducted in or from more than one premise, the Business conducted in or from each premise will be deemed a separate and distinct Business and will require a separate License.

**3.3** Every License granted under this by-law is valid and permits the Licensee to carry on the Business in a lawful manner.

**3.4** The Licensee or Person in charge or control of the premises where the Business is conducted must at all times keep the License or Licenses prominently displayed in an area of the premises to which the public has access or in an area designated by the License Inspector.

**3.5** The Licensee must notify the License Inspector of any change in:

- (a) the mailing or business address;
- (b) the type of business;
- (c) the area of premises; and
- (d) any substantial physical alteration to the premises in which the Business is conducted.

Upon the closing of the Business, the Licensee will surrender the License to the License Inspector.

### **4.0 LICENSE APPLICATION**

**4.1** Every Person who wishes to conduct a Business on the Reserve must apply in writing in Form 2 to the License Inspector, and must disclose all information required on this application form.

**4.2** Every Person applying for a License under this by-law to operate a Business that is governed or requires registration by any statute, or self-regulating professional body, must supply proof of his or her qualification and of the

qualifications of the employees to carry on such a business, and this must accompany Form 2.

**4.3** Where the applicant is a corporation or a partnership, proof of incorporation or partnership must be provided with the completed Form 2.

**4.4** In the event of a transfer of the Business for which a License has been issued, the License Inspector will permit the transfer of the License from one premise to another, provided:

- (a) the Licensee has completed an application in Form 2; and
- (b) the Licensee has paid the fee under Section 6.2 of this by-law; and
- (c) the proposed Business premises comply with the terms of this by-law.

**4.5** In the event of a sale of the Business for which a License has been issued, the License Inspector will permit an assignment of the License to the purchaser of the Business, provided:

- (a) the proposed assignee has completed an application in Form 2; and
- (b) the proposed assignee has paid the fee under Section 6.3 of this by-law; and
- (c) the proposed assignee meets the provisions of this by-law to carry on the Business for which the License was issued.

## **5.0 LICENSES**

**5.1** A License is granted for a one (1) year period commencing April 1 and expiring March 31 in each calendar year. Licenses must be renewed by completing Form 2 by March 31 of each calendar year or the License will have expired and be suspended. Licenses may be renewed and reinstated from suspension for non-timely renewal in accordance with Sections 6.1 and 6.6 of this by-law.

**5.2** A License will specify the time period, type and location on the Reserve of the Business the Licensee is permitted to conduct.

**5.3** A License will be issued in Form 1.

## **6.0 FEES**

**6.1** The fees to be paid pursuant to this by-law shall be as established by the License Inspector and posted in the business office of Flying Dust First Nation. They shall be reviewed annually.

**6.2** The fees prescribed in this by-law will be reduced by one-half where a License is issued after September 30 in a calendar year.

**6.3** (a) Where a Licensee has not renewed the License on or before the expiry date as set out in Section 5.1 of this by-law, the License will be suspended

and the Licensee has 15 days after the date of expiry to renew the License and have the License reinstated by completing the application in Form 2 and paying the License fee set out in Section 6.1 of this by-law and any added fee as determined by the License Inspector and as posted with the fee schedule set out in Section 6.1 of this by-law;

(b) Where a suspended Licensee has not renewed the License within the fifteen days after the expiry date as set out in Section 6.6(a) of this by-law, the suspended Licensee has another 75 days to renew the License and have the License reinstated by completing application in Form 2, paying the License fee set out in Section 6.1 of this by-law and the added fees as per the posted fee schedule. The License will be revoked if not renewed at the end of this time.

## **7.0 REFUND**

**7.1** No License fee paid pursuant to this by-law will be refunded.

## **8.0 ISSUANCE OF LICENSE**

**8.1** Upon a Business License applicant meeting the provisions for License issuance under Section 8.2 of this by-law, a Business License will be issued to the applicant.

**8.2** The License Inspector will, upon receiving an application for a Business License, promptly issue by delivering or mailing a License to the Licensee at the address shown in the License application provided:

(a) the License Inspector is satisfied that the applicant's Business complies with all provisions in any of the Flying Dust First Nation by-law(s); and

(b) the application complies with this by-law; and

(c) the applicant has disclosed all required information in the application form and the License Inspector is satisfied under Sections 11.1(c) and (d) of this by-law; and

(d) the applicant has not, within the preceding years, been convicted of an offence under the *Criminal Code* (Canada), relating to the conduct of this Business whether on or off the Reserve, for which the applicant has not been pardoned; and

(e) the applicant's Business would not be detrimental to the health, welfare, safety and environment of inhabitants on the Reserve; and

(f) the License Inspector's investigations do not disclose any reason to believe that the carrying on of the said Business may result in a breach of the law, or may be in any way adverse to the public interest; and



(g) the required fee for the License has been paid.

**8.3** Every License granted pursuant to this by-law will be in duplicate; one copy will be issued to the Licensee and the other copy retained by the License Inspector. The License so issued will be deemed a personal License to the Licensee.

**8.4** If the applicant or Licensee fails to comply with the requirements of this by-law or the License Inspector is not satisfied with information received from the applicant or Licensee under Section 8.2 or this by-law, the License Inspector will forthwith serve the applicant notice in Form 3 of the refusal to issue the License and said notice will be served personally or by registered mail to the applicant at the address shown in the License application.

## **9.0 APPEAL**

**9.1** Within thirty (30) days of service of the notice under Section 8.4 of this by-law, the applicant or Licensee may apply for a review by Council by completing and filing Form 4, and paying the fee as referred to in Section 6.4 of this by-law, with the License Inspector.

**9.2** The License Inspector, upon receipt of Form 4 and the fee referred to in Section 6.4 of this by-law, will forthwith transmit to Council and applicant:

- (a) a copy of the original License application as completed by the applicant and copies of any supporting documentation accompanying the License application;
- (b) a copy of the applicant's completed Form 4; and
- (c) a copy of the License Inspector's refusal and reasons for refusal.

**9.3** Upon receipt of the material described in Section 9.2 of this by-law, Council will determine the time and date of the review hearing, which will be at least fifteen (15) days hence but not more than forty-five (45) days and will advise the License Inspector of its decision. The License Inspector will forthwith serve notice of the decision in Form 5 on the applicant by personal service or by registered mail at the address shown in the License application. Council will hold the review hearing at the time and date set out in Form 5. The applicant shall be given at least seven (7) days notice of the hearing.

**9.4** The applicant may be represented at the review hearing by counsel and the applicant or counsel may adduce evidence, submit argument in support of the application for License, answer any objections that may arise, and examine or cross examine witnesses.

**9.5** At the review hearing, the License Inspector is entitled to submit arguments in reply to evidence and argument by or on behalf of the applicant.

**9.6** At the review hearing, the onus will be upon the applicant to show just cause why the License applied for should be granted.

**9.7** Council will give its decision in writing to the License Inspector within seven (7) days of the date of the completion of the review hearing.

**9.8** The License Inspector will forthwith notify the applicant of the decision referred to in Section 9.7 of this by-law, including notification that the applicant has a further right of appeal to a court of competent jurisdiction, by serving a copy of the decision personally or by registered mail to the applicant at the address shown in the applicant's License application.

**9.9** If the applicant agrees at the review hearing to accept conditions upon the License, Council may render a decision granting the applicant the License applied for upon such conditions as it considers fair and appropriate and authorized by law.

**9.10** All review hearings will be held in camera unless the applicant requests that the hearing be open to the public and Council must approve the request by a Band Council Resolution. The decision resulting from the review hearing will be made public forthwith, and any minutes of the review hearing will be available to the public within fifteen (15) days of the decision.

**9.11** If Council renders a decision granting the applicant the License applied for, the License will be issued upon the applicant complying with this by-law.

## **10.0 LICENSE INSPECTOR**

**10.1** Council will, by Band Council Resolution:

- (a) appoint a License Inspector, and such other officers as may be necessary, to receive applications, appeals, issue Licenses and carry out the business licensing administrative functions under this by-law, including enforcement;
- (b) provide for reasonable remuneration to be paid to the License Inspector, and other appointed officers;
- (c) appoint the License Inspector for a fixed term of not less than three (3) years after which reappointment shall be reviewed by Council and the License Inspector;
- (d) may dismiss the License Inspector from the appointed position for failure to carry out duties as described in this by-law, or for having been convicted of an employment related offense under the *Criminal Code* (Canada), or for contravening Flying Dust First Nation employment policies.

## **11.0 DUTIES OF LICENSE INSPECTOR**

**11.1** The License Inspector will:

- (a) receive and process all applications, appeals, renewals, transfers and assignments of Licenses to be issued under this by-law;
- (b) maintain a record of all applications and fees for Licenses and retain on file a copy of all Licenses issued, together with their particulars;
- (c) ascertain, as far as reasonably practicable, that all information furnished by the applicant in connection with an application for a License is accurate;
- (d) make all investigations required by Section 8.2 of this by-law or by Flying Dust First Nation relative to an application;
- (e) in response to receipt of a written complaint, or at least once a year, with the consent of the Licensee (such consent not to be unreasonably withheld), make inquiries and inspect premises to determine whether every holder of a License issued under this by-law complies with the License issued and the by-laws of the Council, and no Licensee shall obstruct or hinder the making or completing of the inspection.
- (f) report monthly in writing to the Band Administrator, or Band Manager, or the person appointed by Council from time to time to administer the affairs of the Band, stating the number of Licenses issued, the type of Business conducted under each License, and the fees received since the previous report along with a summary stating the total number of Licenses issued and the total amount of money received to date for the current year; and
- (g) perform such other duties as may be requested by the Band Administrator, or Band Manager, or the person appointed by Council from time to time to administer the affairs of the Band.

## **12.0 REVOCATION OR SUSPENSION OF LICENSE**

**12.1** Council will, by Band Council Resolution, and after giving notice in Form 6 and holding a hearing, (i) suspend for a period not exceeding ninety days, or (ii) revoke any License issued under this by-law, where it has come to Council's attention that the Licensee:

- (a) has failed to comply with this by-law; or
- (b) is carrying on a Business that fails to comply with all provisions in any Flying Dust First Nation by-law(s); or
- (c) within the preceding three years of License issuance and since License issuance, has been convicted of an offence under the *Criminal Code* (Canada) relating to the conduct of this Business, whether on or off Reserve, for which the Licensee has not been pardoned; or
- (d) has conducted the Business in a manner that is detrimental to the health, welfare, safety and environment of inhabitants in the Reserve; or

(e) is contravening any applicable Federal, Provincial or First Nation laws concerning the Licensed Business or with respect to the premises named in the License; or

(f) is carrying on a Business, the purpose of which is to engage in or permit, allow, facilitate, encourage or assist others to engage in, any activity which violates the *Criminal Code* (Canada).

**12.2** Council will give the Licensee at least seven days' notice of the hearing referred to in Section 12.1 of this by-law in Form 6 and the License Inspector will serve Form 6 personally or by registered mail to the Licensee at the address shown in the License application, but if a Licensee who by reasonable efforts of the Council and License Inspector cannot be found and has not come forward, then the notice will be considered to be duly served and an *ex parte* decision will be issued against the Licensee.

**12.3** Provisions 9.4, 9.7 and 9.8 of this by-law also apply to the hearing referred to in Section 12.1 of this by-law.

**12.4** The License Inspector will post the notice of suspension or revocation of a License by the Council upon the premises for which the License was issued and the notice must not be removed until the License is reinstated or the Licensee ceases to occupy the premises or a new business other than the one carried on by the former Licensee is licensed on the premises.

### **13.0 CONFLICT OF INTEREST**

**13.1** The Chief and each Councillor must declare any potential conflict of interest, and withdraw from any hearing held under Sections 9 and 12 of this by-law, where a conflict of interest may arise.

### **14.0 PENALTY**

**14.1** Every person who contravenes Section 3.1 of this by-law is guilty of an offence and on summary conviction is liable to a fine not exceeding One Thousand (\$1,000) Dollars.

### **15.0 ENFORCEMENT**

**15.1** The Council may charge a Licensee, whether expired, revoked or suspended, with all reasonable costs which are incurred in the collection of all fees, fines, interest, penalties or other costs imposed by this by-law, including solicitor/client costs.

THIS BY-LAW IS HEREBY made at a duly convened meeting of Flying Dust First Nation this [4th] day of [November], 2003.

Voting in favour of the by-law are the following members of the Council:

[Richard Mirasty]

Chief Richard Mirasty

[Robert Merasty]

Councillor Robert Merasty

[Percy Derocher]

Councillor Percy Derocher

[George Bear]

Councillor George Bear

[Jim Norman]

Councillor Jim Norman

being the majority of those members of the Council of Flying Dust First Nation present.

There are five (5) Council members and a Quorum of Council is three (3) members.

Number of members of the Council present the meeting: five (5).

FORM 1  
(Section 5.0)

Flying Dust First Nation  
8001 Flying Dust Reserve  
Meadow Lake, SK S9X 1T8  
Telephone: (306) 236-4437  
Fax: (306) 236-3373

BUSINESS LICENSE

Payments may be made at the Band Office at the above address or by mail.

\_\_\_\_\_ is hereby authorized to conduct a business, calling, trade or occupation as a \_\_\_\_\_ on Flying Dust First Nation Reserve for a period commencing \_\_\_\_\_, 20\_\_\_\_, and expiring \_\_\_\_\_ 20\_\_\_\_.

\_\_\_\_\_  
(name of business)

\_\_\_\_\_  
(location of business)

\_\_\_\_\_  
(signature of License Inspector)

\_\_\_\_\_  
(signature of Licensee)

\_\_\_\_\_  
(date)

This License is subject to terms and conditions of *Flying Dust First Nation Business Licensing By-law* and amendments thereto and any or all By-laws relating to the subject matter of Business License. If there are any changes in the nature of your Business, Trade, Occupation or Calling or any change occurs in the ownership or address, or the Business ceases to operate, you are required to notify the License Inspector in writing immediately.

**NOT VALID UNLESS OFFICIALLY RECEIPTED**  
**THIS LICENSE MUST BE POSTED IN A CONSPICUOUS**  
**LOCATION ON THE PREMISES**

FORM 2

(Sections 4.0, 5.0, 6.0)

DATE: \_\_\_\_\_

BUSINESS LICENSE APPLICATION

1. Applicant's Name: \_\_\_\_\_
2. Applicant's Date of Birth: \_\_\_\_\_
3. Applicant's Address: \_\_\_\_\_
4. Name of Company proposed as Licensee: \_\_\_\_\_
5. Mailing Address: \_\_\_\_\_  
(partnership/corporation if different)
6. Phone Number: residence: \_\_\_\_\_ office: \_\_\_\_\_
7. Fax Number: residence: \_\_\_\_\_ office: \_\_\_\_\_
8. Name of Business to be licensed: \_\_\_\_\_
9. Address of Business to be licensed: \_\_\_\_\_
10. Name of Individual in charge at this location: \_\_\_\_\_
11. Title of Individual in charge: \_\_\_\_\_
12. Type of Business: \_\_\_\_\_
13. Have you previously had a business license from this First Nation?  
Yes  No
14. Are you presently registered with the Federal Government or a self-regulating professional body with respect to the conduct of your business?  
Yes  No  (If yes, applicant must provide proof and give details below.)
15. Are you bonded with a bonding agency with respect to the conduct of your business?  
Yes  No  (If yes, applicant must provide proof and give details below.)
16. Is the business incorporated? Yes  No  Federal  Provincial   
(If yes, applicant must provide details below.)
17. Is the business administered by a partnership or joint venture?  
Yes  No  (If yes, applicant must provide proof and give details below - registration.)

18. Have you, within the previous three years, been convicted of an offence under the *Criminal Code* (Canada) for which you have not been pardoned?

Yes  No

NOTE: PLEASE READ SECTION 12 OF THIS BY-LAW WHICH OUTLINES THE CONDITIONS WHEREBY YOUR LICENSE COULD BE DENIED, REVOKED OR SUSPENDED.



FORM 3  
(Sections 8.0, 9.0)

NOTICE OF LICENSE REFUSAL

TO: \_\_\_\_\_  
name of applicant

\_\_\_\_\_  
address of applicant

\_\_\_\_\_

RE: \_\_\_\_\_  
location of business

TAKE NOTICE that, pursuant to the *Flying Dust First Nation Business Licensing By-law*, your application to:  receive,  renew,  transfer,  assign; a Business License is refused.

AND TAKE NOTICE that you have 30 days from the date of this Notice within which you may apply for a review by Council by completing and filing Form 4 of the said by-law and paying the fee pursuant to this by-law with the License Inspector.

AND TAKE FURTHER NOTICE that, if you file a request for review, a hearing will be conducted for which you will be notified of the time and place to attend.

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

\_\_\_\_\_  
License Inspector name & signature

FORM 4  
(Section 9.0)

REQUEST FOR REVIEW HEARING

To: Council of Flying Dust First Nation

c/o \_\_\_\_\_  
License Inspector

PURSUANT to the *Flying Dust First Nation Business Licensing By-law*, I hereby appeal the decision as outlined on the Notice of License Refusal, dated the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ and signed by the License Inspector to refuse to:

issue;  renew;  transfer;  assign;

a Business License for the following business located at:

\_\_\_\_\_

\_\_\_\_\_

(Description of the Business and Location)

On the following grounds:

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

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

\_\_\_\_\_  
printed name of appellant

\_\_\_\_\_  
appellant's signature

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

FORM 5  
(Section 9.3)

NOTICE OF REVIEW HEARING

TO: \_\_\_\_\_  
name of appellant

\_\_\_\_\_

\_\_\_\_\_

address of appellant

\_\_\_\_\_

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

location of business

PURSUANT to the *Flying Dust First Nation Business Licensing By-law*, Council will hear your Request For Review Hearing dated the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ relating to the above-noted business.

AND TAKE NOTICE that this Review Hearing will be held at the hour of \_\_\_\_\_ (a.m./p.m.) on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ at the following location:

\_\_\_\_\_

AND TAKE FURTHER NOTICE that you should bring to the hearing all relevant documents pertaining to this matter.

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

\_\_\_\_\_  
License Inspector signature

FORM 6  
(Section 12.0)

NOTICE OF HEARING

TO: \_\_\_\_\_  
name of licensee  
\_\_\_\_\_  
address of licensee  
\_\_\_\_\_

RE: \_\_\_\_ License Suspension for: \_\_\_\_\_  
location of business  
\_\_\_\_ License Revocation for: \_\_\_\_\_  
location of business

PURSUANT to the *Flying Dust First Nation Business Licensing By-law*, Council will be holding a hearing relating to the above-noted business regarding:

- \_\_\_\_ (i) why your business license should not be suspended for a period not exceeding ninety days; or
- \_\_\_\_ (ii) why your business license should not be revoked.

AND TAKE NOTICE that this hearing will be held at the hour of \_\_\_\_ (a.m./p.m) on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ at the following location:

\_\_\_\_\_

AND TAKE FURTHER NOTICE that you should bring to the hearing all relevant documents pertaining to this matter.

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

\_\_\_\_\_  
License Inspector signature

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The location of a by-law or code in the *First Nations Gazette* is indicated by the volume number, the issue number, and the page number (e.g. 8:2.277).

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2000 Tax Rates By-law .....	Sept 21/00	5:1.1	
2001 Tax Rates By-law .....	May 3/00	5:2.153	
2002 Tax Rates By-law .....	June 3/02	6:2.331	
2003 Tax Rates By-law .....	May 13/03	8:1.2	
2004 Tax Rates By-law .....	May 10/04	8:2.278	
Property Tax By-law .....	Feb 28/00	4:2.117	
<b>BIGSTONE CREE FIRST NATION</b>			
Business Licensing By-law .....	Feb 24/04	8:2.280	
Property Assessment and Taxation By-law .....	May 25/04	8:2.291	
<b>DENE THA' FIRST NATION</b>			
2000 Tax Rates By-law .....	Dec 13/00	5:2.154	
2003 Tax Rates By-law .....	May 5/04	8:2.323	
Property Assessment and Taxation By-law .....	Feb 28/00	4:2.150	
<b>DUNCAN'S FIRST NATION</b>			
Financial Administration By-law 2001 .....	July 24/01	6:1.1	
<b>ENOCH CREE NATION</b>			
(1996) Budget By-law .....	Oct 20/97	2:2.376	
<b>FORT MCKAY FIRST NATION</b>			
Settlement Revenue Account By-law .....	Feb 24/04	8:2.324	

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ALBERTA (continued)			
LITTLE RED RIVER CREE NATION			
Business Licensing By-law No. 0002			
Respecting the Licensing of Member			
Businesses, Callings, Trades and			
Occupations in the Nation.....	Apr 28/98	3:1.1	
By-law No. 0003 Respecting Airport			
Landing Taxes.....	Apr 28/98	3:1.13	
Mikisew Cree First Nation			
1997 Rates By-law .....	Oct 20/97	2:1.66	
1998 Rates By-law .....	May 27/98	2:2.383	
2001 Tax Rates By-law .....	May 3/01	5:2.156	
2002 Tax Rates By-law .....	June 3/02	6:2.333	
2003 Tax Rates By-law .....	May 13/03	7:2.453	
Amendment Property Tax Expenditure			
By-law.....	July 20/98	3:1.17	
Financial Administration By-law .....	Sept 10/97	2:1.1	
Property Assessment and Taxation By-law .....	Sept 10/97	2:1.12	ss.12, 15, 19, 24(1), 46(1), 49 by Property Assessment and Taxation Amending By-law No. 8 1997 (2:1.63)
Property Assessment and Taxation Amending			
By-law No. 8 1997 .....	Sept 10/97	2:1.63	
Property Tax Expenditure By-law .....	Feb 20/98	2:2.377	repealed by Amendment Property Tax Expenditure By-law (3:1.17)

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<b>ALBERTA (continued)</b>			
<b>O'CHIESE FIRST NATION</b>			
1999 Tax Rates By-law .....	Dec 8/99	4:2.202	
2000 Tax Rates By-law .....	Sept 21/00	5:1.2	
2001 Tax Rates By-law .....	June 15/01	5:2.157	
2002 Tax Rates By-law .....	Oct 10/02	7:2.455	
2003 Tax Rates By-law .....	Sept 30/03	8:1.3	
Property Assessment and Taxation By-law .....	Feb 23/99	3:2.211	
<b>PIIKANI NATION</b>			
Settlement Revenue Account By-law .....	Nov 5/02	7:1.1	
<b>SIKSIKA NATION</b>			
Revenue Account By-law .....	Dec 10/03	8:2.327	
<b>STONEY FIRST NATION</b>			
2000 Tax Rates By-law .....	July 6/00	4:2.203	
2001 Tax Rates By-law .....	May 19/01	5:2.158	
2002 Tax Rates By-law .....	May 29/02	6:2.335	
2003 Tax Rates By-law .....	May 13/03	8:1.5	
2004 Tax Rates By-law .....	May 25/04	8:2.337	
<b>WHITEFISH LAKE FIRST NATION</b>			
1999 Tax Rates By-law .....	Sept 2/99	4:1.1	
2001 Tax Rates By-law .....	Oct 1/01	6:1.15	
Property Tax By-law .....	Feb 23/99	3:2.263	ss.5.2, 7.3.1, 8.1, 12.1 by Property Tax By-law Amendment (4:1.2)
Property Tax By-law Amendment .....	Sept 2/99	4:1.2	

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<b>BRITISH COLUMBIA</b>			
<b>ADAMS LAKE INDIAN BAND</b>			
1997 Rates By-law .....	May 23/97	2:1.70	
1998 Rates By-law .....	July 2/98	3:1.23	
1999 Rates By-law .....	May 31/99	3:2.296	
2000 Rates By-law .....	June 25/00	4:2.205	
2001 Rates By-law .....	July 13/01	6:1.16	
2002 Rates By-law .....	Aug 5/02	7:1.4	
2003 Rates By-law .....	July 14/03	8:1.7	
2004 Rates By-law .....	June 18/04	8:2.339	
Financial Management By-law 2000-1 .....	May 5/01	5:2.160	
<b>AKISQNUK FIRST NATION see also COLUMBIA LAKE INDIAN BAND</b>			
2004 Rates By-law .....	May 5/04	8:2.341	
<b>ASHCROFT INDIAN BAND</b>			
1996 Property Rates By-law .....	Jan 15/97	2:1.72	
1997 Property Tax Rates By-law .....	Feb 3/98	2:2.384	
1998 Property Rates By-law .....	Dec 8/98	3:1.25	
2003 Property Rates By-law .....	Sept 15/03	8:1.9	
2004 Property Rates By-law .....	June 18/04	8:2.343	
<b>BLUEBERRY RIVER FIRST NATION</b>			
Financial Administration By-law .....	Jan 14/03	7:2.456	
<b>BONAPARTE INDIAN BAND</b>			
Annual Tax Rates By-law No. 5 (1997) .....	July 29/97	2:1.74	
Annual Tax Rates By-law No. 6, 1999 .....	June 28/99	3:2.298	
Annual Tax Rates By-law No. 7, 2000 .....	July 27/00	5:2.175	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>BONAPARTE INDIAN BAND (continued)</b>			
Annual Tax Rates By-law No. 8, 2001.....	Aug 6/01	6:1.18	
Annual Tax Rates By-law No. 10, 2002.....	July 15/02	6:2.337	
Annual Tax Rates By-law No. 14, 2003.....	July 14/03	8:1.11	
Financial Administration By-law No. 13, 2002.....	Nov 27/02	7:2.467	
Property Tax Amendment By-law No. 9, 2002.....	July 15/02	6:2.340	
Property Tax Expenditure By-law No. 11, 2002.....	Oct 10/02	7:1.6	
<b>BOOTHROYD FIRST NATION</b>			
Assessment Standards and Maximum Tax Rates for Railway Right-of-Way Property By-law.....	Oct 23/02	7:1.12	
<b>BOOTHROYD INDIAN BAND</b>			
1996 Property Rates By-law .....	Jan 9/97	2:1.76	
1999 Tax Rates By-law .....	Sept 3/99	4:1.3	
2001 Tax Rates By-law .....	Dec 19/01	6:2.342	
2003 Taxation Rates By-law .....	Nov 18/03	8:2.345	
Property Tax Expenditure By-law .....	Sept 3/99	4:1.4	
<b>BURNS LAKE INDIAN BAND</b>			
1998 Rates By-law No. 1998-02 .....	Aug 4/98	3:1.27	
2001 Rates By-law No. 2001-02 .....	Aug 25/01	6:1.21	
2002 Rates By-law No. 2002-02 .....	June 3/02	7:1.18	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>BURNS LAKE INDIAN BAND (continued)</b>			
2003 Rates By-law No. 2003-02 .....	June 11/03	8:1.14	
Property Tax Expenditure By-law .....	Feb 8/00	4:2.207	
Property Tax Expenditure By-law .....	Aug 25/01	6:1.23	
Property Tax Expenditure By-law .....	June 3/02	7:1.20	
Property Tax Expenditure By-law .....	June 11/03	8:1.16	
<b>CAMPBELL RIVER FIRST NATION</b>			
2003 Rates By-law .....	June 9/03	8:1.24	
2004 Rates By-law .....	May 25/04	8:2.347	
Property Assessment and Taxation By-law .....	Nov 27/02	7:1.28	
Property Tax Expenditure By-law .....	Aug 26/03	8:1.26	
<b>CHAWATHIL FIRST NATIONS</b>			
<b>2004 Railway Right-of-Way</b>			
Tax Rates By-law .....	June 11/04	8:2.349	
1998 Rates By-law .....	June 1/98	2:2.386	
1999 Rates By-law .....	Apr 16/99	3:2.300	
2000 Rates By-law .....	June 25/00	4:2.213	
2001 Rates By-law .....	June 15/01	5:2.177	
2002 Rates By-law .....	May 29/02	6:2.344	
2003 Rates By-law .....	June 9/03	8:1.33	
2004 Rates By-law .....	May 5/04	8:2.351	
<b>CHAWATHIL INDIAN BAND</b>			
Rates By-law 1996-T06 .....	Jan 9/97	2:1.78	
Rates By-law 1997-T01 .....	July 23/97	2:1.79	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>CHEAM FIRST NATION</b>			
Rates By-law 1998-1 .....	June 10/98	2:2.388	
Rates By-law 1999-1 .....	May 31/99	3:2.302	
Rates By-law 2001-1 .....	Aug 6/01	6:1.30	
Rates By-law 2002-1 .....	Jan 24/03	7:2.482	
Rates By-law No. 2003-1 .....	April 9/03	7:2.484	
Rates By-law 2004-1 .....	June 4/04	8:2.353	
<b>CHEAM INDIAN BAND</b>			
Rates By-law 1997-T05 .....	June 2/97	2:1.80	
<b>CHEMAINUS FIRST NATION</b>			
Financial Administration By-law .....	Mar 30/01	5:2.179	s.9.2 by Financial Administration By-law Amendment (7:2:486)
<b>Financial Administration By-law</b>			
Amendment.....	Feb 25/03	7:2.486	
<b>COLDWATER INDIAN BAND</b>			
1998 Tax Rates By-law .....	June 11/98	2:2.389	
1999 Rates By-law .....	May 31/99	3:2.304	
2000 Tax Rates By-law .....	June 25/00	4:2.215	
2001 Tax Rates By-law .....	May 30/01	5:2.188	
2002 Tax Rates By-law .....	Aug 5/02	7:1.79	
2003 Tax Rates By-law .....	Aug 26/03	8:1.35	
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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<b>BRITISH COLUMBIA (continued)</b>			
<b>COLDWATER INDIAN BAND (continued)</b>			
Property Assessment and Taxation By-law			
Amendment No. 1998-01 .....	July 20/98	3:1.29	
Property Tax Expenditure By-law .....	Jan 22/98	2:2.455	
<b>COLUMBIA LAKE INDIAN BAND see also AKISQNUK FIRST NATION</b>			
1997 Rates By-law .....	May 30/97	2:1.82	
1998 Rates By-law .....	June 1/98	2:2.462	
1999 Rates By-law .....	May 31/99	3:2.306	
2000 Rates By-law .....	June 4/00	4:2.217	
2001 Rates By-law .....	June 15/01	5:2.190	
2002 Rates By-law .....	May 29/02	6:2.346	
2003 Rates By-law .....	April 25/03	7:2.487	
<b>COOK'S FERRY INDIAN BAND</b>			
1996 Rates By-law .....	Feb 3/97	2:1.83	
1997 Rates By-law .....	May 30/97	2:1.84	
1998 Rates By-law .....	June 1/98	2:2.465	
2000 Rates By-law .....	Dec 18/00	5:2.192	
2001 Rates By-law .....	Oct 1/01	6:1.32	
2002 Rates By-law .....	Sept 1/02	7:1.81	
2003 Rates By-law .....	Aug 29/03	8:1.37	
2004 Rates By-law .....	June 4/04	8:2.355	
Taxation Amending By-law No. 1996-01 .....	Feb 3/97	2:1.85	
Taxation Expenditure By-law .....	Aug 29/03	8:1.39	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>COWICHAN INDIAN BAND</b>			
Annual Property Tax Budget By-law 1997 .....	June 20/97	2:1.86	
By-law to Fix Tax Rate and Percentage Additions for the Year 1997 .....	June 20/97	2:1.89	
By-law to Fix Tax Rate and Percentage Additions for the Year 2000 .....	Sept 21/00	5:1.3	
By-law to Fix Tax Rate for the Year 2001 .....	Oct 18/01	6:1.34	
By-law to Fix Tax Rate for the Year 2002 .....	Oct 23/02	7:1.83	
By-law to Fix Tax Rate for the Year 2003 .....	Sept 30/03	8:1.45	
By-law to Fix Tax Rate for the Year 2004 .....	July 6/04	8:2.357	
<b>Business Licensing By-law</b>			
By-law No. 2, 1997 .....	Mar 19/98	2:2.467	
<b>Property Assessment and Taxation</b>			
Amendment By-law No. 2, 1997 .....	Dec 4/97	2:2.483	
<b>Property Assessment and Taxation</b>			
Amendment By-law No. 3, 2000 .....	July 27/00	5:2.194	
<b>COWICHAN TRIBES</b>			
<b>Community Improvement Fee By-law, 2002 ...</b>			
<b>FORT NELSON FIRST NATION</b>			
2001 Rates By-law No. 2001-02 .....	Aug 25/01	6:1.36	
2002 Rates By-law No. 2002-02 .....	Aug 5/02	7:1.87	
Property Tax Expenditure By-law .....	Aug 25/01	6:1.38	
Property Tax Expenditure By-law .....	Aug 5/02	7:1.89	

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BRITISH COLUMBIA (continued)			
KAMLOOPS INDIAN BAND			
1999 Rates and Budget By-law .....	July 20/99	3:2.309	
2000 Rates and Budget By-law .....	Sept 30/00	5:1.5	
2001 Budget By-law .....	Oct 18/01	6:1.45	
2002 Budget By-law .....	Oct 6/02	7:1.96	
2003 Budget By-law .....	Sept 5/03	8:1.47	
2001 Property Rates By-law .....	Oct 18/01	6:1.51	
2002 Property Rates By-law .....	Oct 6/02	7:1.104	
2003 Property Rates By-law .....	Sept 5/03	8:1.56	
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	
Business Licensing By-law No. 2001-04 .....			
Property Assessment Amendment	June 3/02	6:2.348	
By-law No. 00-52 .....			
Property Assessment Amendment	Dec 17/00	5:2.198	
By-law No. 00-54 .....			
Property Tax Expenditure By-law .....	Dec 20/00	5:2.199	
Property Taxation and Assessment	July 29/97	2:1.123	
Amendment By-law No. 00-51 .....			
Sales Tax By-law, 1998 .....	Dec 17/00	5:2.200	
Taxation Amendment By-law 1997-3 .....	Sept 1/98	3:1.38	
Taxation and Implementation Amendment	Sept 30/97	2:2.486	
By-law 1997-02 .....			
By-law 1997-02 .....	July 4/97	2:1.129	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>KANAKA BAR INDIAN BAND</b>			
2004 Rates By-law .....	June 4/04	8:2.359	
<b>KWAW KWAW APLT FIRST NATION</b>			
1998 Rates By-law .....	Aug 11/98	3:1.44	
1999 Rates By-law .....	July 20/99	3:2.317	
2000 Rates By-law .....	Sept 21/00	5:1.14	
2001 Rates By-law .....	June 12/01	5:2.203	
Exemption By-law 1998.....	Aug 11/98	3:1.43	
Exemption By-law 1999.....	July 20/99	3:2.316	
Exemption By-law 2001.....	July 31/01	6:1.54	
Property Tax Expenditure By-law .....	Oct 19/00	5:1.16	
<b>Property Taxation and Assessment By-laws</b>			
Amendment By-law No. 2000-02.....	Oct 19/00	5:1.23	
Rates By-law No. 2003 .....	Aug 29/03	8:1.65	
<b>LAKAHAMEN FIRST NATION see also LEQ'Á:MEL FIRST NATION</b>			
1998 Rates By-law .....	Aug 11/98	3:1.48	
1999 Rates By-law .....	Sept 7/99	4:1.10	
2000 Rates By-law .....	Sept 21/00	5:1.24	
2001 Rates By-law .....	June 15/01	5:2.205	
2002 Rates By-law .....	Oct 6/02	7:2.489	
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	

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<b>BRITISH COLUMBIA (continued)</b>			
LAKAHAMEN FIRST NATION see also LEQ'Á:MEL FIRST NATION (continued)			
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	
<b>LAKE BABINE NATION</b>			
Financial Administration By-law .....	July 15/03	8:1.67	
LEQ'Á:MEL FIRST NATION see also LAKAHAMEN FIRST NATION			
2003 Rates By-law .....	Aug 29/03	8:1.100	
<b>LHEIDLIT'ENNEH BAND</b>			
1999 Rates By-law .....	Sept 3/99	4:1.12	
2000 Rates By-law .....	Dec 5/00	5:1.35	
2001 Rates By-law .....	Aug 25/01	6:1.55	
2002 Rates By-law .....	Sept 1/02	7:1.112	
2003 Rates By-law .....	Nov 18/03	8:2.361	
Land Code .....	Dec 1/00	5:2.209	
Taxation and Assessment Amending			
By-law No. 1997-1 .....	Oct 24/97	2:2.492	
Taxation Rates By-law, 1998-TX01 .....	June 10/98	2:2.507	
<b>LHEIT-LIT'EN NATION INDIAN BAND</b>			
Taxation Rates By-law, 1996 .....	Jan 13/97	2:1.134	
Taxation Rates By-law, 1997 .....	June 20/97	2:1.135	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>LILLOOET INDIAN BAND</b>			
Property Tax Expenditure By-law .....	Mar 20/97	2:1.136	
Rates By-law 1996-T02 .....	Apr 28/97	2:1.144	
Rates By-law 1997-T01 .....	June 20/97	2:1.145	
Rates By-law 1998-T01 .....	June 18/98	2:2.508	
Rates By-law 1999-T01 .....	Sept 3/99	4:1.14	
Taxation Amending By-law No. 1996-T02 .....	Mar 20/97	2:1.146	
<b>LITTLE SHUSWAP INDIAN BAND</b>			
Rates By-law 1997-T02 .....	May 30/97	2:1.148	
Rates By-law 1998-T02 .....	June 10/98	2:2.509	
Rates By-law 1999-T02 .....	May 31/99	3:2.320	
Rates By-law 2000-T02 .....	Sept 21/00	5:1.37	
Rates By-law 2001-T02 .....	June 2/01	5:2.241	
Rates By-law 2002-T02 .....	May 29/02	6:2.382	
Rates By-law 2003-T02 .....	June 1/03	7:2.491	
<b>LOWER KOOTENAY INDIAN BAND</b>			
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	

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<b>LOWER KOOTENAY INDIAN BAND (continued)</b>			
Assessment Amending By-law No. 1997-01 (Being a By-law to Amend Assessment By-law 1992 S. (40)) .....	Nov 6/97 Nov 6/97	2:2.510 2:2.516	
<b>LOWER NICOLA INDIAN BAND</b>			
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	
2000 Annual Tax Rates By-law .....	June 4/00	4:2.219	
2001 Annual Tax Rates By-law .....	Aug 2/01	6:1.57	
2002 Annual Tax Rates By-law .....	Sept 1/02	7:1.114	
2003 Annual Tax Rates By-law .....	May 29/03	8:1.102	
2004 Annual Tax Rates By-law .....	May 25/04	8:2.363	
Property Assessment Amending By-law Number 11 .....	July 23/97	2:1.154	
Property Assessment By-law Amendment By-law Number 12 .....	Jan 21/01	5:2.242	
<b>LOWER SIMILKAMEEN INDIAN BAND</b>			
1998 Rates By-law .....	Dec 23/98	3:2.329	
1999 Rates By-law .....	Feb 8/00	4:2.222	
2000 Rates By-law .....	Feb 7/01	5:2.244	
2002 Assessment By-law .....	Nov 30/02	7:1.117	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>LOWER SIMILKAMEEN INDIAN BAND (continued)</b>			
By-law 1997.02 (A By-law to Amend By-law 1997.01 Respecting Property Taxation).....	Jan 22/98	2:2.523	
Expenditure By-law.....	Nov 30/02	7:1.165	
Property Assessment and Taxation By-law.....	Oct 20/97	2:2.526	
Property Taxation By-law.....	Nov 30/02	7:1.170	
Property Tax Expenditure By-law No. 1998.03.....	May 25/98	3:1.54	
<b>MATSQUI FIRST NATION</b>			
1998 Rates By-law.....	Aug 10/98	3:1.60	
1999 Rates By-law.....	July 30/99	4:1.16	
2000 Rates By-law No. 2000-02.....	Dec 20/00	5:2.246	
2003 Rates By-law No. 2003-02.....	Nov 23/03	8:2.366	
2002 Railway Right-of-Way Taxation Rates By-law No. 2002-04.....	Sept 1/02	7:1.224	
2002 Rates By-law No. 2002-02.....	Dec 18/02	7:2.496	
Exemption By-law 1998.....	Aug 10/98	3:1.59	
Exemption By-law 1999.....	July 30/99	4:1.15	
Property Tax Expenditure By-law.....	Jan 15/03	7:2.498	
Property Tax Expenditure By-law.....	Nov 23/03	8:2.368	
<b>MCLEOD LAKE INDIAN BAND</b>			
Property Tax By-law.....	Feb 3/97	2:1.159	
<b>MORICETOWN FIRST NATION</b>			
2003 Rates By-law.....	July 14/03	8:1.105	



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<b>BRITISH COLUMBIA (continued)</b>			
<b>MORICETOWN FIRST NATION (continued)</b>			
Financial Administration By-law .....	Jan 14/03	7:2.505	
Property Assessment and Taxation By-law .....	Nov 27/02	7:1.225	
<b>MUSQUEAM INDIAN BAND</b>			
1997 Annual Tax Rates By-law .....	May 30/97	2:1.216	
1998 Rates By-law No. 1998-02 .....	June 10/98	3:1.63	
1999 Rates By-law No. 1999-01 .....	May 31/99	3:2.331	
2000 Rates By-law No. 2000-01 .....	June 4/00	4:2.224	
2001 Rates By-law No. 2001-01 .....	Sept 20/01	6:1.60	
2002 Rates By-law No. 2002-01 .....	July 15/02	6:2.385	
2003 Rates By-law No. 2003-01 .....	June 17/03	8:1.108	
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	
<b>NADLEH WHUT'EN INDIAN BAND</b>			
1999 Rates By-law Amending By-law .....	July 20/99	3:2.333	
1999 Rates By-law .....	Mar 23/99	3:2.335	<b>Sch A</b> by 1999 Rates By-law Amending By-law (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	
Financial Administration By-law .....	June 28/99	3:2.337	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>NADLEH WHUT'EN INDIAN BAND (continued)</b>			
Property Assessment and Taxation By-law .....	Apr 7/99	3:2.348	<b>ss.12, 19, 24(1), 46(1), 49</b> by Property Assessment and Taxation Amending By-law (4:1.19)
<b>Property Assessment and Taxation</b>			
Amending By-law .....	Sept 3/99	4:1.19	
<b>NAK'AZDLI INDIAN BAND</b>			
Property Assessment and Taxation By-law .....	Sept 30/00	5:1.40	
<b>NANAIMO INDIAN BAND see also SNUNEYMUXW FIRST NATION</b>			
Annual Tax Rates By-law No. 1, 1996 .....	Jan 9/97	2:1.218	
Property Tax Expenditure By-law .....	Apr 7/97	2:1.220	
<b>NESKONLITH INDIAN BAND</b>			
1997 Rates By-law .....	July 23/97	2:1.226	
1998 Rates By-law .....	Sept 21/98	3:1.73	
1999 Rates By-law .....	Dec 22/99	4:2.229	
2001 Rates By-law .....	Oct 31/01	6:1.65	
2003 Rates By-law .....	Sept 30/03	8:1.120	
<b>NICOMEN INDIAN BAND</b>			
2004 Rates By-law .....	July 6/04	8:2.376	
<b>OHAMIL INDIAN BAND see SHXW'OWHAMEL FIRST NATION</b>			
<b>OISOYOS INDIAN BAND</b>			
Tax Rates By-law No. 001, 1997 .....	July 29/97	2:1.227	
Tax Rates By-law No. 001, 1998 .....	July 2/98	3:1.74	
Tax Rates By-law No. 001, 1999 .....	July 30/99	4:1.21	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>OSOYOOS INDIAN BAND (continued)</b>			
Tax Rates By-law No. 001, 2000 .....	July 27/00	5:2.249	
Tax Rates By-law No. 001, 2001 .....	June 12/01	5:2.251	
Tax Rates By-law No. 001, 2002 .....	July 15/02	6:2.393	
Tax Rates By-law No. 001, 2003 .....	July 14/03	8:1.122	
Tax Rates By-law No. 001, 2004 .....	June 11/04	8:2.378	
<b>PAVILION INDIAN BAND</b>			
Rates By-law 1997-T05 .....	July 14/97	2:1.229	
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	
<b>Taxation and Assessment Amending</b>			
By-law No. 1997-1 .....	July 14/97	2:1.230	
<b>SEABIRD ISLAND INDIAN BAND</b>			
Assessment By-law .....	Sept 20/01	6:1.69	
Rates By-law 1997-1 .....	May 30/97	2:1.232	
Rates By-law 1998-1 .....	June 9/98	2:2.584	
Rates By-law 1999-1 .....	May 31/99	3:2.400	
Rates By-law 2000-1 .....	June 4/00	4:2.232	
Rates By-law 2001-1 .....	June 15/01	5:2.253	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>SEABIRD ISLAND INDIAN BAND (continued)</b>			
Rates By-law 2002-1 .....	Sept 1/02	7:1.280	
Rates By-law 2003-1 .....	Aug 29/03	8:1.126	
Rates By-law 2004-1 .....	July 13/04	8:2.382	
Taxation By-law .....	Sept 20/01	6:1.109	
<b>SHUSWAP INDIAN BAND</b>			
1998 Rates By-law .....	June 9/98	2:2.585	
1997 Rates By-law .....	May 30/97	2:1.233	
1999 Rates By-law .....	May 31/99	3:2.402	
2000 Rates By-law .....	June 25/00	4:2.233	
2001 Rates By-law .....	June 14/01	5:2.255	
2002 Rates By-law .....	May 29/02	6:2.395	
2003 Rates By-law .....	April 9/03	7:2.516	
2004 Rates By-law .....	Mar 31/04	8:2.384	
<b>SHXW'OWHAMEL FIRST NATION (OHAMIL INDIAN BAND)</b>			
Assessment By-law .....	Dec 11/03	8:2.386	
Taxation By-law .....	Dec 11/03	8:2.424	
<b>SKEETCHESTN INDIAN BAND</b>			
Annual Tax Rates By-law No. 5, 1997 .....	May 30/97	2:1.234	
Annual Tax Rates By-law No. 6, 1998 .....	June 9/98	2:2.588	
Annual Tax Rates By-law No. 6, 1999 .....	Oct. 31/99	4:1.23	
Annual Tax Rates By-law No. 6, 2001 .....	Sept 20/01	6:1.141	
Annual Tax Rates By-law No. 7, 2002 .....	Sept 1/02	7:1.282	
Annual Tax Rates By-law No. 8, 2003 .....	Aug 29/03	8:1.128	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>SKEETCHESTN INDIAN BAND (continued)</b>			
Annual Tax Rates By-law No. 9, 2004.....	June 21/04	8:2.456	
<b>Financial Management By-law</b>			
No. 1985-2 (Revised 1996).....	Aug 5/97	2:2.606	
<b>SKIDEGATE INDIAN BAND</b>			
Property Assessment and Taxation By-law .....	Feb 1/02	6:2.397	
<b>SKOWKALE FIRST NATION</b>			
1998 Rates By-law .....	Aug 11/98	3:1.77	
1999 Rates By-law .....	July 20/99	3:2.405	
2000 Rates By-law .....	Sept 21/00	5:1.92	
2001 Rates By-law .....	Aug 25/01	6:1.159	
2002 Rates By-law .....	Oct 10/02	7:2.518	
2003 Rates By-law .....	Sept 15/03	8:1.150	
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	
Property Tax Expenditure By-law .....	Sept 21/00	5:1.95	
<b>Property Taxation and Assessment By-laws</b>			
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	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>SKUPPAH INDIAN BAND</b>			
2002 Rates By-law .....	Oct 10/02	7:2.521	
2003 Rates By-law .....	Aug 29/03	8:1.153	
<b>SLIAMMON FIRST NATION</b>			
1997 Annual Tax Rates By-law .....	May 29/97	2:1.252	
1998 Annual Tax Rates By-law .....	June 18/98	2:2.624	
1999 Annual Tax Rate By-law .....	May 31/99	3:2.408	
2000 Annual Tax Rates By-law .....	June 25/00	4:2.235	
2001 Annual Tax Rates By-law .....	Aug 6/01	6:1.162	
2002 Annual Tax Rates By-law .....	July 15/02	6:2.449	
2003 Annual Tax Rates By-law .....	June 11/03	8:1.155	
2004 Annual Tax Rates By-law .....	June 18/04	8:2.458	
Property Tax Expenditure By-law .....	June 20/97	2:1.254	
Property Tax Expenditure By-law .....	Aug 6/01	6:1.164	
Property Tax Expenditure By-law .....	July 15/02	6:2.451	
Property Tax Expenditure By-law .....	June 11/03	8:1.157	
Property Tax Expenditure By-law .....	June 21/04	8:2.460	
<b>SNUNEYMUXW FIRST NATION see also NANAIMO INDIAN BAND</b>			
2002 Taxation Rates By-law .....	Sept 1/02	7:1.300	
2003 Taxation Rates By-law .....	Aug 26/03	8:1.164	
2004 Taxation Rates By-law .....	June 4/04	8:2.466	
<b>SODA CREEK INDIAN BAND</b>			
1998 Rates By-law .....	June 10/98	2:2.682	
1999 Rates By-law .....	July 30/99	4:1.41	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>SODA CREEK INDIAN BAND (continued)</b>			
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	
<b>Property Assessment and Taxation</b>			
By-law No. 1998-TX01 .....	Dec 23/97	2:2.626	
Property Tax Expenditure By-law .....	Sept 3/99	4:1.43	
<b>SONGHEES FIRST NATION</b>			
1998 Rates By-Law No. 1998-02 .....	June 9/98	2:2.683	
1999 Rates By-law No. 1999-02 .....	May 31/99	3:2.411	
2000 Rates By-law No. 2000-02 .....	June 25/00	4:2.237	
2001 Rates By-law No. 2001-02 .....	June 15/01	5:2.260	
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	
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	
<b>SONGHEES INDIAN BAND</b>			
1997 Annual Tax Rates By-law .....	June 2/97	2:1.261	
<b>SPUZZUM INDIAN BAND</b>			
1996 Property Rates By-law .....	Jan 9/97	2:1.263	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>SQUAMISH INDIAN BAND</b>			
Annual Tax Rates By-law No. 1, 1997.....	May 30/97	2:1.265	
Annual Tax Rates By-law No. 1, 1998.....	June 11/98	2:2.685	
Annual Tax Rates By-law No. 1, 1999.....	May 31/99	3:2.413	
Annual Tax Rates By-law No. 1, 2000.....	June 4/00	4:2.239	
Annual Tax Rates By-law No. 1, 2001.....	June 15/01	5:2.270	
Annual Tax Rates By-law No. 1, 2002.....	July 15/02	6:2.458	
Annual Tax Rates By-law No. 1, 2003.....	June 9/03	8:1.178	
Annual Tax Rates By-law No. 1, 2004.....	June 4/04	8:2.481	
Property Assessment By-law, Amendment By-law No. 1-1998.....	June 9/98	3:1.80	
Property Assessment By-law, Amendment By-law No. 1-1999.....	Feb 8/00	4:2.244	
Property Assessment By-law, Amendment By-law No. 1-2000.....	Dec 20/00	5:2.275	
Property Assessment By-law, Amendment By-law No. 1-2001.....	Feb 16/02	6:2.462	
Property Assessment By-law, Amendment By-law No. 1-2002.....	Feb 14/03	7:2.523	
Property Taxation By-law, Amendment By-law No. 1-1998.....	June 9/98	3:1.84	
<b>ST. MARY'S INDIAN BAND</b>			
Rates By-law 1997-T05 .....	June 2/97	2:1.270	
Rates By-law 1998-T05 .....	June 18/98	2:2.690	



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<b>BRITISH COLUMBIA (continued)</b>			
<b>ST. MARY'S INDIAN BAND (continued)</b>			
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	
<b>STELLAT'EN FIRST NATION</b>			
By-law No. 1998-1 - Respecting the Appropriation and Expenditure of Moneys for Primary and Secondary Education.....	Nov 5/99	4:1.50	
<b>TIT'Q'ET FIRST NATION</b>			
2003 Rates By-law .....	Sept 30/03	8:1.184	
<b>TL'AZT'EN NATION</b>			
2000 Expenditure By-law.....	Dec 20/00	5:2.278	
2002 Expenditure By-law.....	July 15/02	7:1.316	
2003 Expenditure By-law.....	June 9/03	8:1.186	
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	
<b>TOBACCO PLAINS INDIAN BAND</b>			
2002 Rates By-law .....	June 3/02	6:2.471	
2003 Rates By-law .....	June 11/03	8:1.189	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>TOBACCO PLAINS INDIAN BAND (continued)</b>			
2004 Rates By-law .....	July 6, 2004	8:2.486	
<b>TSAWOUT INDIAN BAND</b>			
Rates By-law 1997-T01 .....	May 28/97	2:1.271	
Rates By-law 1998-TX01 .....	June 9/98	2:2.691	
Rates By-law 1999-TX01 .....	May 31/99	3:2.418	
Rates By-law 2000 TX-01 .....	June 4/00	4:2.248	
Rates By-law 2001 TX-02 .....	June 13/01	5:2.279	
Rates By-law 2002 TX-01 .....	May 29/02	6:2.473	
Rates By-law 2003 TX-01 .....	June 1/03	7:2.526	
Rates By-law 2004 TX-01 .....	May 25/04	8:2.488	
<b>TSAWWASSEN FIRST NATION</b>			
1997 Rates By-law .....	June 2/97	2:1.275	
1998 Rates By-law .....	June 18/98	2:2.694	
1999 Rates By-law .....	May 31/99	3:2.422	
2000 Rates By-law .....	June 4/00	4:2.295	
2001 Rates By-law .....	June 15/01	5:2.281	
2002 Rates By-law .....	June 3/02	6:2.474	
2003 Rates By-law .....	May 29/03	8:1.191	
2004 Rates By-law .....	May 30/04	8:2.490	
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 9/97	2:1.274	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>TSAWWASSEN FIRST NATION (continued)</b>			
By-law Authorizing Reduction of Taxes by an Amount Equal to Provincial Home Ownership Grants .....	June 1/98	2:2.693	
Taxation By-law Amendment By-law 1997 .....	Oct 20/97	2:2.696	
Taxation By-law Amendment By-law 1999 .....	Mar 9/00	4:2.297	
<b>TSEIL-WAUTUTH NATION (BURRARD INDIAN BAND)</b>			
1999 Rates By-law .....	June 28/99	3:2.424	
2000 Rates By-law .....	June 25/00	4:2.300	
2001 Rates By-law .....	June 15/01	5:2.283	
2002 Rates By-law .....	Sept 1/02	7:1.319	
2003 Rates By-law .....	June 11/03	8:1.193	
2004 Rates By-law .....	June 11/04	8:2.492	
Consolidated Property Assessment and Taxation By-law 1997 .....	Sept 30/97	2:2.698	<b>ss.16, 21(1), 30(2)</b> by Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-1 (4:2.302)
Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-1 .....	Feb 8/00	4:2.302	<b>s.46</b> by Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-2000 (4:2.304)

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<b>BRITISH COLUMBIA (continued)</b>			
<b>TSEIL-WAUTUTH NATION (BURRARD INDIAN BAND) (continued)</b>			
<b>Consolidated Property Assessment and</b>			
<b>Taxation By-law 1997 Amendment</b>			
By-law 1999-2000 .....	Dec 7/99	4:2.304	
Expenditure By-law No. EXP-2000-01 .....	Dec 18/00	5:2.285	
<b>TZEACHTEN FIRST NATION</b>			
1998 Rates By-law .....	Aug 11/98	3:1.90	
1999 Rates By-law .....	July 20/99	3:2.427	
2000 Rates By-law .....	Sept 21/00	5:1.113	
2001 Rates By-law .....	June 15/01	5:2.290	
2002 Rates By-law .....	Sept 1/02	7:1.321	
Exemption By-law 1998 .....	Aug 11/98	3:1.89	
Exemption By-law 1999 .....	July 20/99	3:2.426	
Exemption By-law 2001 .....	June 15/01	5:2.292	
Exemption By-law 2002 .....	Sept 1/02	7:1.323	
Property Tax Expenditure By-law .....	Sept 21/00	5:1.115	
<b>Property Taxation and Assessment By-laws</b>			
Amendment By-law No. 2000-02 .....	Sept 6/00	5:1.122	
<b>Property Taxation and Assessment By-laws</b>			
Amendment By-law No. 2000-03 .....	Dec 20/00	5:2.293	
Rates By-law No. 2003 .....	Aug 29/03	8:1.195	
Rates By-law No. 2004 .....	June 4/04	8:2.494	
<b>UPPER SIMILKAMEEN INDIAN BAND</b>			
1997 Rates By-law .....	Aug 15/97	2:1.278	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>UPPER SIMILKAMEEN INDIAN BAND (continued)</b>			
1998 Rates By-law .....	Oct 23/98	3:1.93	
1999 Rates By-law .....	Dec 7/99	4:2.305	
2000 Rates By-law .....	Jan 21/01	5:2.294	
2001 Rates By-law .....	Sept 20/01	6:1.173	
2002 Rates By-law .....	Nov 27/02	7:1.324	
2003 Rates By-law .....	Sept 5/03	8:1.197	
2002 Assessment By-law .....	Dec 19/02	7:2.528	
Expenditure By-law.....	Jan 15/03	7:2.576	
Property Tax Amending By-law No. 1 (1997) .	Nov 7/97	2:2.752	
Property Tax By-law .....	Feb 11/97	2:1.280	
Property Taxation By-law .....	Dec 19/02	7:2.581	
<b>WEST MOBERLY FIRST NATIONS #545</b>			
Financial Administration By-law .....	Feb 16/02	6:2.476	
Property Assessment and Taxation By-law .....	May 29/02	6:2.487	
<b>WESTBANK FIRST NATION</b>			
1997 Expenditure By-law Annual Budget .....	July 29/97	2:1.337	
1997 Tax Rate Schedule Amending By-law ....	May 28/97	2:1.339	
1998 Expenditure By-law Annual Budget .....	May 28/98	3:1.95	
1998 Tax Rate Schedule Amending By-law .....	May 28/98	3:1.97	
1999 Expenditure By-law Annual Budget .....	May 28/99	3:2.430	
1999 Tax Rate Schedule Amending By-law ....	May 28/99	3:2.432	
2000 Tax Rate Schedule Amending By-law .....	June 1/00	4:2.307	
2001 Expenditure By-law Annual Budget .....	June 15/01	5:2.296	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>WESTBANK FIRST NATION (continued)</b>			
2001 Tax Rate Schedule Amending By-law .....	May 30/01	5:2.298	
2002 Expenditure By-law Annual Budget .....	May 29/02	6:2.539	
2002 Tax Rate Schedule Amending By-law .....	May 29/02	6:2.541	
2003 Expenditure By-law Annual Budget .....	May 25/03	8:1.199	
2003 Tax Rate Schedule Amending By-law .....	May 25/03	8:1.201	
2004 Expenditure By-law Annual Budget .....	May 31/04	8:2.496	
2004 Tax Rate Schedule Amending By-law .....	May 31/04	8:2.498	
Campbell Road Capital Expenditure By-law No. 01-TX-01 .....	May 5/01	5:2.300	
Cougar Road Improvement By-law No. 99-TX-05 .....	May 7/00	4:2.309	
Design and Mapping By-law No. 03-TX-01 .....	May 18/03	8:1.203	
Old Ferry Wharf Road Waterworks By-law No. 99-TX-04 .....	Oct 17/99	4:2.312	
Property Assessment Amendment By-law 97-TX-05 .....	Oct 31/97	2:2.754	
Property Taxation Amendment By-law 97-TX-04 .....	Dec 19/97	2:2.757	
Property Taxation Amendment By-law 99-TX-01 .....	June 23/99	3:2.434	
Taxation Expenditure Amendment By-law 97-TX-03 .....	July 29/97	2:1.341	
Tobacco Products Tax By-law, 1998 TX-01 .....	Feb 1/98	2:1.344	

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BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
Tsinstikeptum I.R. #9 Capital Expenditure			
By-law No. 00-TX-02.....	May 7/00	4:2.315	<b>repealed</b> by Tsinstikeptum Indian Reserve No. 9 Capital Expenditure By-law No. 00-TX-06 (5:2.309)
Tsinstikeptum Indian Reserve No. 9 Capital			
Expenditure By-law No. 00-TX-06 .....	Dec 21/00	5:2.309	
[Tsinstikeptum] I.R. #9 Pine Stadium			
Lighting Improvement Project Capital			
Expenditure By-law No. 04-TX-02 .....	July 6/04	8:2.501	
[Tsinstikeptum] I.R. #9 Water Distribution			
System Capital Expenditure By-law			
No. 02-TX-04 .....	Nov 30/02	7:1.326	
Tsinstikeptum I.R. #10 Capital Expenditure			
By-law No. 00-TX-01 .....	May 7/00	4:2.341	<b>repealed</b> by Tsinstikeptum Indian Reserve
Tsinstikeptum Indian Reserve No. 10 Capital			
Expenditure By-law No. 00-TX-05 .....	Dec 21/00	5:2.311	No. 10 Capital Expenditure By-law No. 00-TX-05 (5:2.311)
[Tsinstikeptum] I.R. #10 Highway 97			
Infrastructure and Road Access			
Improvement Project Capital Expenditure			
By-law No. 03-TX-05	May 10/04	8:2.504	

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BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
[Tsinstikeptum] I.R. #10 Lakeridge Sewer Project Capital Expenditure By-law No. 03-TX-04	Nov 18/03	8:2.509	
[Tsinstikeptum] I.R.#10 Water Distribution System Capital Expenditure By-law No. 01-TX-02 .....	May 5/01	5:2.305	
[Tsinstikeptum] I.R. #10 Westside Road Lift Station Project Capital Expenditure By-law No. 04-TX-01 .....	May 10/04	8:2.517	
WHISPERING PINES/CLINTON INDIAN BAND			
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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	
Property Tax Expenditure By-law 1996 .....	Feb 3/97	2:1.350	
WILLIAM LAKE INDIAN BAND			
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YALE FIRST NATION No. 589			
Financial Administration By-law .....	Jan 24/03	7:2.635	
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YEKOCHE FIRST NATION No. 728			
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<b>MANITOBA</b>			
<b>MARCEL COLOMB FIRST NATION</b>			
Band Custom Election Code .....	Mar 12/99	3:2.437	
<b>OPASKWYAK CREE NATION</b>			
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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	
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OCN Land Tax Expenditure By-law 1998 .....	June 9/98	3:1.101	
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<b>MIAWPUKEK FIRST NATION</b>			
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<b>RED BANK FIRST NATION</b>			
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<b>NORTHWEST TERRITORIES</b>			
<b>HAY RIVER DENE BAND RESERVE No. 1</b>			
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<b>MEMBERTOU BAND</b>			
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<b>MILLBROOK FIRST NATION</b>			
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<b>CHIPPEWAS OF KETTLE &amp; STONY POINT FIRST NATION</b>			
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<b>CHIPPEWAS OF MNJIKANING FIRST NATION</b>			
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