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2003

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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. *Cowichan Tribes Community Improvement Fee By-law, 2002*, enacted pursuant to Part 4 of the *Budget Implementation Act*, S.C. 2000, c.14;
- d. Subject Index of By-laws and Codes;
- 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

CITATION OF BY-LAWS AND CODES (continued)

the volume and issue in which it is contained, e.g. *Fort Nelson First Nation Property Tax Expenditure By-law*, F.N. Gaz. 2003.7:1.89.

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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**PIIKANI NATION
SETTLEMENT REVENUE ACCOUNT BY-LAW**

[Effective November 5, 2002]

This is a By-law for the expenditure of moneys paid into the Piikani Settlement Revenue Account from the Piikani Trust.

WHEREAS the Piikani Nation has entered into an agreement with Her Majesty the Queen in Right of Canada and Her Majesty the Queen in Right of Alberta, whereby the Piikani Nation will receive Settlement Funds totalling approximately sixty-four million three hundred thousand dollars (\$64,300,000.00) plus ongoing Annual Payments (“Settlement Agreement”);

AND WHEREAS pursuant to the Piikani Trust Agreement the Piikani Nation has established the Piikani Trust that provides for the management, expenditure, lending, and investment of the funds received under the Settlement Agreement, and directs that Annual Income paid by the Trustee to the Piikani Settlement Revenue Account be managed in accordance with the Financial Code and By-laws of the Piikani Nation;

AND WHEREAS the *Piikani Nation Financial Code* was enacted by the Piikani Nation pursuant to customary powers inherent to the Piikani Nation for the better financial administration of the Piikani Nation;

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 and Northern Development, make by-laws for the following purposes:

- 83(1) (b) the appropriation and expenditure of moneys of the band to defray band expenses;
- (g) with respect to any matter arising out of or ancillary to the exercise of powers under this section.

AND WHEREAS the Piikani Nation Council wishes to authorize that expenditures from the Piikani Settlement Revenue Account be made in accordance with the *Piikani Nation Financial Administration Code* and this By-law;

THEREFORE the Piikani Nation Council enacts this By-law to authorize expenditures from the Piikani Settlement Revenue Account be made in accordance with the *Piikani Nation Financial Administration Code* and this By-law.

SECTION 1 - CITATION

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

SECTION 2 - PURPOSE OF THE BY-LAW

2.1 The Council, in accordance with its authority, enacts this By-law to ensure that Members of the Piikani Nation continue to benefit in future years from Annual Income earned from the Piikani Trust.

SECTION 3 - DEFINITIONS

3.1 In this By-law, unless otherwise stated, words shall have the same meaning as words defined in the *Piikani Nation Financial Administration Code* or Piikani Trust Agreement unless the context is inconsistent therewith.

SECTION 4 - APPLICATION OF THE BY-LAW

4.1 This By-law governs the expenditure of funds paid to the Piikani Settlement Revenue Account from the Piikani Trust.

4.2 Notwithstanding the generality of Section 4.1, this By-law directs the expenditure of Annual Income paid to the Piikani Settlement Revenue Account from the Settlement Account, Investment Account, Heritage Account, Implementation Account and Environmental Remediation Account as follows:

- (i) twenty percent (20%) shall be paid to the Investment Account in the Piikani Trust;
- (ii) twenty percent (20%) shall be paid to the Heritage Account into the Piikani Trust;
- (iii) twenty percent (20%) shall be paid to the account of a Piikani entity charged with the mandate to acquire new lands for the Piikani Nation, and these moneys shall be expended in accordance with the *Piikani Nation Financial Administration Code*;
- (iv) forty percent (40%) shall be paid to the account of a Piikani entity charged with the mandate to invest in housing and other infrastructure on Piikani Nation lands, and those moneys shall be expended in accordance with the *Piikani Nation Financial Administration Code*.

SECTION 5 - ADMINISTRATION AND ENFORCEMENT

5.1 The Council shall ensure that any Piikani entity responsible for the receipt and expenditure of Piikani Nation Funds under the *Piikani Nation Financial Administration Code* adheres to the provisions of this By-law.

SECTION 6 - GENERAL

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

6.2 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 as a whole.

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

SECTION 7 - AMENDMENTS AND REPEAL

7.1 No amendment or repeal of this By-law is valid unless consented to by a majority of eligible voters of the Piikani Nation by referendum. Eligible voters shall mean those persons deemed to be eligible voters in accordance with the *Piikani Nation Custom Election By-law*.

7.2 Subject to 7.1, the referendum procedures shall be consistent with the Piikani Nation Referendum Regulations as provided for in the Piikani Trust Agreement.

SECTION 8 - COMING INTO FORCE

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

READ A FIRST TIME the _____ day of _____, 2002.

READ A SECOND TIME the _____ day of _____, 2002.

READ A THIRD TIME the _____ day of _____, 2002.

THIS BY-LAW is hereby passed by Band Council Resolution No. _____ by Council at a duly convened meeting held on the _____ day of _____, 2002, a quorum existing.

**ADAMS LAKE INDIAN BAND
2002 TAX RATES BY-LAW
BY-LAW NO. 2002-001**

[Effective August 5, 2002]

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 2002 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 14th day of May 2002 at the Adams Lake Indian Band Administration Office, Chase, British Columbia.

[Ronnie Jules]

Chief Ronnie Jules

[Diane Jules]

Councillor Diane Jules

[Chris Kenoras]

Councillor Chris Kenoras

[Joyce Pooley]

Councillor Joyce Pooley

Councillor Colleen Foard

ADAMS LAKE INDIAN BAND

2002 TAX RATE SCHEDULE

BY-LAW NO. 2002-001

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	11.4265	<i>12.7103</i>
		2. Utilities	61.0807	<i>55.8466</i>
		3. Unmanaged Forest Land	39.2600	<i>11.8800</i>
Adams Lake Indian Band	I.R.#1 to I.R.#5 (shown in bold) <i>I.R.#6 and I.R.#7 (shown in italic)</i>	4. Major Industry	35.4700	<i>57.3866</i>
		5. Light Industry	36.2752	<i>38.0918</i>
		6. Business/Other	24.7198	<i>27.5707</i>
		7. Managed Forest Land	26.2100	<i>6.0100</i>
		8. Recreational/ Non-Profit	15.8193	<i>13.1739</i>
		9. Farm	16.3082	<i>17.9761</i>

Note: Special areas include 12 (twelve) properties on Switsemalph Indian Reserve No. 7, which receive local services such as the wharf from the District of Salmon Arm. These rates are applicable to only the following roll numbers:

50-83-001-05053.000	50-83-001-05059.105	50-83-001-05059.116
50-83-001-05059.200	50-83-001-05057.000	50-83-001-05059.110
50-83-001-05059.120	50-83-001-05059.300	50-83-001-05057.010
50-83-001-05059.115	50-83-001-05059.125	50-83-001-05057.005

BONAPARTE INDIAN BAND
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 11, 2002

[Effective October 10, 2002]

WHEREAS the *Bonaparte Indian Band Property Tax By-law No. 1 (1993)* and *No. 2 (1994)* was made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c.I-5, for the purpose of taxation for local purposes of land, or interests in land, in the “reserve” (as defined in those By-laws) 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;

The *Bonaparte Indian Band Property Tax By-law No. 1 (1995)* authorizes the making of certain expenditures out of property tax revenue Council deem it expedient to enact for this purpose, *inter alia*, procedures for the authorization of expenditures to be made out of property tax revenue from time to time.

Council wishes to authorize expenditures (in addition to those already authorized) to be made out of property tax revenue from time to time in the by-law.

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

SHORT TITLE

1. This By-law may be cited for all purposes as the *Property Tax Expenditure By-law No. 11, 2002*.

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 Bonaparte Band of Indians;

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

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

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

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

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

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

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

“permitted property taxation by-law expenditures” means those expenditures out of property tax revenue.

“*Property Assessment By-law*” means the *Bonaparte Indian Band Property Tax By-law No. 1 (1993)* and *No. 2 (1994)* approved and passed by the Council in 1993/94, and as amended from time to time;

“*Property Taxation By-law*” means *Bonaparte Indian Band Property Tax By-law No. 1 (1993)* and *No. 2 (1994)* approved and passed by the Council 1993/94 as amended from time to time;

“property tax revenue” includes all taxes and other moneys raised under the *Bonaparte Indian Property Tax By-law No. 1 (1993)* and *No. 2 (1994)*, including, without limiting the generality of the foregoing, all interest earned thereon and other accumulations thereto from time to time;

“public works” includes

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

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

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

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

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

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

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

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

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated reserve lands; and

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

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

“surveyor of taxes” means the Tax Administrator appointed by Council under *Bonaparte Indian Band Property Tax By-law No. 1 (1993)* and *No. 2 (1994)*;

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

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

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

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

ANNUAL PROPERTY TAX BUDGET

5.(1) On or before July 31 in each fiscal year, the Chief Administrative Officer for the Band shall prepare for Council an annual property tax budget for the current fiscal year. Council by band council resolution shall approve the budget. The Band shall endeavour to forward such budget and resolution on or before August 31 of the same fiscal year to the Indian Taxation Advisory Board.

(2) 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.

(3) For great 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 other Bonaparte Indian Band by-laws 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 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 who is the Chief Administrative Officer for the Band 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.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Bonaparte Indian Band held at the Bonaparte Band Hall, Bonaparte I.R.#3, P.O. Box 669, Cache Creek, B.C., V0K 1H0, this 17th day of June, 2002.

A quorum of Band Council consists of 5 Councillors.

[Mike Retasket]

Chief Mike Retasket

[Tom Basil]

Councillor Tom Basil

[Randy Porter]

Councillor Randy Porter

[Valerie Morgan]

Councillor Valerie Morgan

[Dave Antoine]

Councillor Dave Antoine

Councillor Tracy Matthew

[Keith Zabotel]

Councillor Keith Zabotel

[Gerald Etienne]

Councillor Gerald Etienne

**BOOTHROYD FIRST NATION
ASSESSMENT STANDARDS AND MAXIMUM RATES FOR
RAILWAY RIGHT-OF-WAY PROPERTY TAXATION
BY-LAW NO. 2002-01**

[Effective October 23, 2002]

WHEREAS:

A. The Boothroyd First Nation (“Boothroyd”) has enacted a *Property Taxation By-law* which includes powers to assess and levy property taxes on property rights within a railway right-of-way.

B. Boothroyd wishes to implement Federal Regulation “*Property Assessment and Taxation (Railway Right-of-Way) Regulations*” SOR/2001-493 (the “Regulation”) which provides railway companies occupying reserve land with levels of property taxation that are predictable and comparable to levels of property taxation under provincial laws.

C. Boothroyd wishes to enact this by-law in respect of Assessment Standards and Maximum Tax Rates for Railway Right-of-Way Property pursuant to subsection 83(1) of the *Indian Act* for the purpose of implementing the assessment standards and maximum property tax rates for railway rights-of-way as established by the Regulation.

NOW BE IT HEREBY RESOLVED that the following by-law is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsection 83(1) thereof:

SHORT TITLE

1. This by-law may be cited for all purposes as the *Assessment Standards and Maximum Tax Rates for Railway Right-of-Way Property By-law*.

INTERPRETATION

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

(a) “adjacent area” in respect of the First Nation means the incorporated or unincorporated area bordering a majority of those reserves of the First Nation that contain right-of-way areas;

(b) “adjustment factor” means the adjustment factor set out in the *Adjustment Factors relating to the Valuation of Railway Corporation Property Regulation* B.C. Reg 324/96, amended from time to time;

- (c) “Canada Pacific Railway Company” includes any successor to the Canadian Pacific Railway Company;
- (d) “fibre optic improvements” means fibre optic fibre, sheaths, wrapping, conduits, cables and other related improvements;
- (e) “incorporated area” means an area incorporated as a municipality under the *Local Government Act* of British Columbia;
- (f) “property” means a right-of-way, any other right or interest in lands, or improvements;
- (g) “provincial taxation laws” means the laws and regulation of the province of British Columbia respecting property taxation, including the *Assessment Act*, the *Adjustment Factors relating to the Valuation of the Railway Corporation Property Regulation*, the *Hospital District Act*, as amended from time to time;
- (h) “right-of-way area” means the land set out in Schedule 1;
- (i) “track in place” has the same meaning as “track in place of a railway corporation” in subsection 21(15) of the *Assessment Act* of British Columbia.

DETERMINATION OF ASSESSABLE VALUE

3. An assessor must determine the assessable value of the following types of property using the assessment rates, adjustments, exceptions, inclusions and exclusions that would be applied if the property were subject to provincial taxation laws;

- (a) track in place of a railway company, including fibre optic improvements;
- (b) rights-of-way for track referred to in paragraph (a);
- (c) bridges of a railway company;
- (d) fibre optic improvement of a non-railway company;
- (e) utility systems of a non-railway company, including pipeline, cable, telephone, power, sewer gas and related facilities; and
- (f) other improvements lawfully located in a right-of-way area.

4. Adjustment factors do not apply to the determination of assessable values of property under a by-law.

MAXIMUM RATES FOR RAILWAY COMPANY

5. Subject to paragraph (7), the tax rate for a taxation year in respect of property of a railway company in the right-of-way area shall not exceed the rate equal to the sum of products, determined for each of the tax bases set out in Schedule 2 of;

- (a) $A \times B$ where A is the tax rate established for that taxation year under provincial taxation laws for the base; and
- (b) B is the adjustment factor for that tax base.

MAXIMUM RATE FOR NON-RAILWAY COMPANIES

6. Subject to paragraph (7), the tax rate for a taxation year in respect of improvements of a company other than a railway company in a right-of-way area shall not exceed the rate equal to the sum of the tax rates, established for that taxation year under provincial taxation laws, for the tax bases set out in Schedule 2.

EXEMPTIONS, INCLUSION, ADJUSTMENT FACTOR

7. A tax rate referred to in paragraphs 5 or 6 shall incorporate the same exemptions, exceptions, inclusion and exclusion that would be applicable to the property if the property were subject to the provincial taxation laws applicable to the adjacent area.

8. For the purposes of paragraph 5, the adjustment factor applicable to the determination of the tax rates shall be the adjustment factors that apply to property in incorporated areas in the District of Yale.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the held at the Administration Office, this [12th] day of [August], 2002.

A quorum of Council consists of [3] Band Councillors.

Moved by: [Thomas Andrew] Seconded by: [Lawrence Smith]

[Phillip Campbell]

Chief

[Lawrence Smith]

Councillor

[Thomas Andrew]

Councillor

SCHEDULE 1

Railway Right-of-Way Areas

In the Province of British Columbia in Yale Division of Yale District, in Speyum Indian Reserve No. 3.

Firstly, all those lands shown as Parcel 1 on a Registration Plan of Railway Right of Way Area prepared by Mr. D. G. Fleming C.L.S., B.C.L.S in May 2001 and recorded in the Canada Lands Surveys Records in Ottawa under number RSBC 3325R.

Containing an area of 32.0 hectares more or less, save and except all mines and minerals, whether precious or base, solid, liquid or gaseous.

Secondly, all those lands shown as Parcel 2, being the travelled portion of the Chaumox Road within the Railway Right of Way Area as shown on the plan prepared by Mr. D.G. Fleming, C.L.S., B.C.L.S in May 2001 and recorded in the Canada Lands Surveys Records in Ottawa under number RSBC 3325R.

Containing an areas of 1.75 hectares more or less, save and except all mines and minerals, whether precious or base, solid, liquid or gaseous.

Chukcheetso Indian Reserve No. 7

In the Province of the British Columbia, in Yale Division of Yale District, in Chukcheetso Indian Reserve No. 7.

All those shown on a Registration Plan of Railway Right of Way Area, including the roads within that Railway Right of Way Area, as shown on a plan prepared by Mr. D.G. Fleming, C.L.S., B.C.L.S in May 2001 and recorded in the Canada Lands Surveys Records in Ottawa under number RSBC 3315R.

Containing an areas of 11.11 hectares more or less, save and except all mines and minerals whether precious or base, solid, liquid or gaseous.

SCHEDULE 2

Tax Bases for Adjacent Area

1. Basic School
2. Provincial Rural
3. Fraser Valley Hospital
4. Area "A" Fraser Valley Regional District
5. B.C. Assessment
6. Municipal Finance Authority

SCHEDULE “A”

Taxation Rates By-law

The council for the Boothroyd First Nation hereby adopts the following taxation rates for the 2002 taxation year, for the following classes property:

COLUMN 1

Class of property as prescribed under Schedule II and Section 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 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 - Managed Forest Land	N/A
Class 8 - Recreation/Non-Profit Organization	11.2837
Class 9 - Farm	12.4136
Class 10 - Prescribed Railway Right of Way*	22.5913

*Note: The Rate established for this particular class of property is set as required to and in accordance the *Assessment Standards and Maximum Tax Rate for Railway Rights-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

BURNS LAKE INDIAN BAND
2002 RATES BY-LAW
BY-LAW NO. 2002-02

[Effective June 3, 2002]

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 Burns Lake Indian Band has duly and properly enacted the *Burns Lake 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 *Burns Lake Indian Band 2002 Rates By-law No. 2002-02*.

2. Pursuant to Section 18.1 of the *Burns Lake 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 *2002 Burns Lake Indian Band Rates By-law No. 2002-02*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 29th day of April, 2002.

[Robert Charlie]

Chief

[Ryan Tibbetts]

Councillor

[Sam Wesley]

Councillor

SCHEDULE "A"

The Council of the Burns Lake Indian Band hereby adopts the following taxation rates for the 2002 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>Burns Lake 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>Burns Lake Indian Band Property Assessment By-law</i> .
Class 1 - Residential	0
Class 2 - Utilities	106.412893
Class 3 - Unmanaged Forest Land	0
Class 4 - Major Industry	65.484857
Class 5 - Light Industry	0
Class 6 - Business and Other	31.105307
Class 7 - Managed Forest Land	0
Class 8 - Recreation/Non-Profit Organization	0
Class 9 - Farm	0

BURNS LAKE INDIAN BAND
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 2002-01

[Effective June 3, 2002]

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

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

SHORT TITLE

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

DEFINITIONS

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

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

“band” means the Burns Lake Indian Band;

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

“community 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 Burns Lake Indian Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the band members from time to time;

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

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

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

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

“*Property Assessment By-law*” means the *Burns Lake Indian Band 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 *Burns Lake 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) sewage treatment and water treatment works, facilities and plants;
 - (vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river; and
 - (vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi),

together with reserve lands appurtenant thereto;

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

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

“surveyor of taxes” means the surveyor of taxes appointed by council under the *Burns Lake 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 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 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 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 29th day of April, 2002.

[Robert Charlie]

Chief

[Ryan Tibbetts]

Councillor

[Sam Wesley]

Councillor

SCHEDULE "A"

2002 Property Tax Budget for Burns Lake Indian Band

GENERAL GOVERNMENT SERVICES

Tax Appeals	\$2,400.00
ADMIN COST/HYDRO PHONE ETC	\$24,000.00
Supplies	\$1,200.00
Council Honorariums	<u>\$7,200.00</u>
<i>General Government Services Expenditure Total</i>	<u>\$34,800.00</u>

PROTECTIVE SERVICES

Animal/Pest Control	\$1,200.00
Emergency Measures	\$1,200.00
Fire Protection	<u>\$24,000.00</u>
<i>Protective Services Expenditure Total</i>	<u>\$26,400.00</u>

TRANSPORTATION SERVICES

Street Lights	<u>\$2,200.00</u>
<i>Transportation Services Expenditure Total</i>	<u>\$2,200.00</u>

RECREATIONAL AND CULTURAL SERVICES

BAND GYM MAINTENANCE/IMPROVEMENT	\$0.00
KIDS PARK/BALL FIELD/IMPROVEMENT	<u>\$0.00</u>
<i>Recreational and Cultural Services Expenditure Total</i>	<u>\$0.00</u>

COMMUNITY DEVELOPMENT SERVICES

Planning	\$24,000.00
Engineering	<u>\$18,000.00</u>
<i>Community Development Services Expenditure Total</i>	<u>\$42,000.00</u>

ENVIRONMENTAL HEALTH SERVICES

Refuse	\$9,000.00
Water	\$6,000.00
Sewer	<u>\$3,000.00</u>
<i>Environmental Health Services Expenditure Total</i>	<u>\$18,000.00</u>

FISCAL SERVICES

Debt Charges	\$82,000.00
Contribution to Reserve Funds	<u>\$10,000.00</u>
<i>Fiscal Services Expenditure Total</i>	<u>\$92,000.00</u>

TAXES FOR OTHER GOVERNMENTS

Assessment Authority	<u>\$7,000.00</u>
<i>Taxes for Other Governments Expenditure Total</i>	<u>\$7,000.00</u>
<i>2002 Property Tax Budget Total</i>	<u><u>\$222,400.00</u></u>

**CAMPBELL RIVER FIRST NATION
PROPERTY ASSESSMENT AND TAXATION BY-LAW
BY-LAW NO. 1**

[Effective November 27, 2002]

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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 the reserve, including rights to occupy, possess or use land, in the reserve;

AND WHEREAS the Council of the Campbell River 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 Campbell River 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;

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

“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 Campbell River 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 Councillors of the Band present at a duly convened meeting;

“Chief and Council” or “Council” means the Chief and Council of the Campbell River 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 interest in land or improvements, the right to occupy, possess or use land or improvements in the Reserve;

“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;

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

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

- (a) is used or designed for use as a dwelling or sleeping place, and
- (b) 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,
- (c) is a business office or premise, and
- (d) is accommodation for any other purpose;

“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 or body corporate;

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

“Registrar” means the Lands Administrator for the Campbell River 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 Campbell River Indian Reserve(s), number(s) 11 as defined in subsection 2(1) of the Act and any land held as a special Reserve for the use and benefit of the Campbell River Indian 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 of the Campbell River Indian 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 by lawful possession, management and control of the property of a person under any legal disability.

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

PART II

ADMINISTRATION

3.(1) Council may appoint a Tax Administrator for a specified or indefinite term to administer this By-law.

(2) The Tax Administrator is responsible for collection of taxes and enforcement of payment under this By-law.

PART III

APPLICATION OF BY-LAW

4. This By-law applies to all interests in land within 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 31st day of May 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 one or more assessors for a definite or indefinite term.

(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 Oct 31 following the valuation date; and
- (b) the permitted use of the property and all other interests in land were the same as on Oct 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 *BC Assessment Act* 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 Dec 31 of the taxation year, and Dec 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.

23.(1) The assessment roll is effective on its approval by Chief and Council.

(2) On approval, the assessment roll is open to inspection in the Campbell River Band office by any person during regular business hours.

24. The Tax Administrator or the assessor shall on or before Dec 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.

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;
- (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 Dec 31 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 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 2 per cent per annum. Any unpaid balance shall, subject to notice of assessment and taxation, be due and payable, notwithstanding a receipt or certificate given by the Tax Administrator.

PART X

APPEALS

32.(1) Chief and Council by band council resolution shall establish an Assessment Review Committee consisting of

- (a) one person who is or was duly qualified to practice law in the Province of British Columbia, or who is or was a Judge of a Provincial, 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 Campbell River 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 37.

(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.

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

(4) 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 dollars for time spent on activities related to the Assessment Review Committee.

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

- (a) is convicted of an 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 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 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 Review Committee shall

- (a) hear all appeals from assessment notices;
- (b) investigate and advise Chief and Council on assessments, assessment classifications and assessment rolls which the Committee deems necessary;
- (c) select a Chairperson who shall supervise and direct the work of the Committee;

- (d) give the appellants, the assessor and the Tax Administrator at least thirty (30) days written notice of the time and place for the hearing of appeals;
- (e) have custody of all records, documents, evidence and proceedings before the Assessment Review Committee;
- (f) have control of its proceedings in order to fairly and adequately determine any appeal; and
- (g) where an appeal relates to an interest in land of which a person other than the appellant is the holder, give that person at least ten (10) days written notice of the time, date, and place of the hearing of the appeal, and the nature of the appeal.

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

- (a) ensure that assessments and assessment rolls are equitable and fairly represent the assessed values provided for in this By-law;
- (b) act impartially, fairly and reasonably, to the best of their skill and ability.

(3) The Chairperson of the Assessment Review Committee shall

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

(4) Chief and Council shall appoint a Secretary of the Assessment Review Committee.

(5) The Secretary of the Assessment Review Committee shall

- (a) have the custody and care of all records, regulations, documents and orders made by or pertaining to the Committee; and
- (b) relating to his or her office follow the direction of the Chairperson 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 Review Committee shall give the assessor thirty (30) days written notice of any appeal and a reasonable opportunity to be heard at any appeal proceedings.

(2) The Assessment Review Committee shall give the 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 Review Committee constitutes a quorum.

(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.

(3) All questions respecting appeals shall be decided by a majority vote of the members of the Assessment 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 Review Committee which shall not be inconsistent with this By-law.

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

- (a) has a direct or indirect financial interest in any property assessment to which an appeal relates;
- (b) is 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 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 Review Committee on or before the date upon which the Committee commences its sittings.

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

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

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

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

(a) the Chairperson of the Committee shall sign and issue the Notice and the party shall serve it on the witness at least two (2) days before the appeal;

(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 travelling expenses to the witness to attend and give evidence before the Assessment Review Committee, on the time and date set out in the Notice.

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

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

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

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

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

41.(1) Within thirty (30) days from the completion of hearing all appeals, except those adjourned under subsection 41(2), 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.

(2) Notwithstanding subsection 38(1), the Assessment Review Committee may, with the consent of all parties to an appeal and without prejudice to the rights of any party, adjourn the appeal from time to time beyond the time for completion of the appeals and shall advise Chief and Council as provided in this section.

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

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

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

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

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

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

(a) verify that the roll has been amended according to the decisions of the Assessment Review Committee under subsections (3) and (6);

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

(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 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 referred to in Part XI.

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

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

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 31 of the year they are first levied, the unpaid portion shall accrue interest at 2 per cent above the chartered banks 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;
- (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 2nd 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 11th day of June 2002.

[Aubrey Roberts]

Chief Aubrey Roberts

[Gerald Roberts]

Councillor Gerald Roberts

[James Quatell]

Councillor James Quatell

[Tony Roberts Jr.]

Councillor Tony Roberts Jr.

SCHEDULE I

(section 13)

REQUEST FOR INFORMATION

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

PURSUANT to section 13 of the Campbell River Band *First Nation 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 *Campbell River Band First Nation Property Assessment and Taxation By-law*:

Name(s):

Address(es):

The assessed value of the _____ land:
(classification)

The assessed value of the _____ improvements:
(classification)

The assessed value of exempt land:

The assessed value of exempt improvements:

TOTAL ASSESSED VALUE:

TOTAL NET TAXABLE VALUE:

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

DATED AT _____ this _____ day of _____, 20__ .

Tax Administrator

SCHEDULE IV

(section 33)

APPEAL TO ASSESSMENT REVIEW COMMITTEE

PURSUANT to the provisions of the *Campbell River Band First Nation Property Assessment and Taxation By-law*, I hereby appeal the assessment of the following interest in land:

(description of the business and location)

on the following grounds:

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

DATED AT _____ this _____ day of _____, 20__ .

Printed name of Appellant

Appellant's signature

Address to which all notices to appellant are to be sent

To: Assessment Review Committee

c/o _____
(office of the assessor)

SCHEDULE V

(subsection 38(3))

NOTICE OF HEARING

TO: _____

ADDRESS: _____

RE: _____

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

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

DATED AT _____ this _____ day of _____, 20____ .

Chairperson
Assessment Review Committee

SCHEDULE VI

(section 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 Review Committee.

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

DATED AT _____ this _____ day of _____, 20____.

Chairperson
Assessment Review Committee

SCHEDULE VII
(section 42)
TAX NOTICE

TO: _____
ADDRESS: _____
RE: _____

PURSUANT to the provisions of the *Campbell River Band First Nation 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 Campbell River 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 *Campbell River First Nation Property Assessment and Taxation By-law*, I, _____, Tax Administrator of the Campbell River 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 Campbell River 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: _____

The payment date of July 2, 20____, prescribed by the Notice of Taxes served on you with respect to the above-noted property has now expired. The Campbell River Band 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 *Campbell River Band First Nation 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 *Campbell River Band First Nation Property Assessment and Taxation By-law*, a copy of which is available from the Tax Administrator upon request.

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 *Campbell River Band First Nation 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 *Campbell River First Nation Property Assessment and Taxation By-law*, you must commence legal proceedings in a court of competent jurisdiction to challenge such seizure within sixty (60) days from the date of such seizure, or you will be estopped from denying the validity of both the seizure and the sale of such property.

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

DATED AT _____ this _____ day of _____, 20__ .

Tax Administrator

SCHEDULE XII

(section 62)

NOTICE OF SALE OF GOODS SEIZED BY DISTRESS

TAKE NOTICE THAT a sale by public auction for outstanding taxes owed to the _____ (Tax Authority) will occur on _____, 20____ at _____ o'clock at _____ (location) on the Campbell River Reserve.

At the above-noted sale, the following goods, seized by distress pursuant to sections 61 and 62 of the _____ *First Nation 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 Campbell River 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 Campbell River Reserve shall be published in the _____ newspaper for seven (7) days prior to such sale and disposition, and shall be posted on the above-noted property located on the Reserve.

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

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

DATED AT _____ this _____ day of _____, 20____.

Tax Administrator

SCHEDULE XIV

(section 63)

CERTIFICATION OF SALE AND DISPOSITION OF INTEREST ON RESERVE

RE:

_____ (description of interest in land)

_____ (description of improvements)

I, _____, Tax Administrator of the Campbell River 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 *Campbell River First Nation 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 Campbell River Indian Band, hereby certify that the above-mentioned interest in land on the Campbell River Reserve, has been cancelled or terminated pursuant to subsection 64(3) of the *Campbell River First Nation 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 *Campbell River First Nation Property Assessment and Taxation By-law* for the above-noted interest in the years _____ have been outstanding for two (2) years and pursuant to section _____, the above-noted interest on the Reserve is now subject to forfeiture.

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

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

AND FURTHER TAKE NOTICE THAT unless the above-noted outstanding taxes are paid in full on or before the fortieth day after the date of this Notice, the interest you hold in this property will be absolutely and unconditionally forfeited to the Campbell River 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 Campbell River 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 Campbell River Reserve, such interest has been forfeited to the _____ Indian Band pursuant to sections _____ and _____ of the *Campbell River First Nation 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: _____

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

**COLDWATER INDIAN BAND
2002 TAX RATES BY-LAW**

[Effective August 5, 2002]

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

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

1. This by-law may be cited for all purposes as the *Coldwater Indian Band 2002 Tax Rates By-law*.

2. Pursuant to section 11 of the *Coldwater Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms an integral part of the *2002 Tax Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Coldwater Indian Band Council at a duly convened meeting held on the 31 day of May, 2002.

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

[F. Gordon Antoine]

Chief F. Gordon Antoine

[Harold Aljam]

Councillor Harold Aljam

Councillor Harry Spahan

Councillor Jerry Voght

[Roseanne Spahan]

Councillor Roseanne Spahan

[Sharon August]

Councillor Sharon August

Councillor Dennis Saddleman

SCHEDULE "A"

The Council of the Coldwater Indian Band hereby adopts the following taxation rates for the 2002 taxation year for the following classes of property.

Column 1	Column 2		
Class of Property as prescribed under Schedule II and Section 11 of the <i>Coldwater Property Assessment and 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 VII of the <i>Coldwater Property Assessment and Taxation By-law</i> .		
	Local Purposes	B.C. Assessment Authority Levy	Total of all Tax Rates
Class 1 – Residential	8.7085	0.1245	8.8330
Class 2 – Utilities	26.8513	0.6259	27.4772
Class 3 – Unmanaged Forest Land	25.2447	0.7931	26.0378
Class 4 – Major Industry	24.4326	0.6727	25.1053
Class 5 – Light Industry	21.0326	0.3486	21.3812
Class 6 – Business and Other	18.9558	0.3486	19.3044
Class 7 – Managed Forest Land	9.3586	0.3966	9.7552
Class 8 – Recreation Property/ Non-Profit Organization	8.3862	0.1394	8.5256
Class 9 – Farm	9.4862	0.1693	9.6555

COOK'S FERRY INDIAN BAND
2002 RATES BY-LAW
BY-LAW NO. 2002-TX01

[Effective September 1, 2002]

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

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

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

1. The rates for each class of property (1 through 9) shall be in accordance with Schedule "A" which is attached and forms part of the *2002 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 *2002 Rates By-law* pursuant to the *Property Assessment and Taxation Railway Right of Way Regulations*, SOR/201-493.
3. This by-law may be cited for all purposes as the *Cook's Ferry Indian Band 2002 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 [22nd] day of [July] , 2002.

[David Walkem]
Chief David Walkem

[Pearl Hewitt]
Councillor Pearl Hewitt

[Jean York]
Councillor Jean York

[George Billy]
Councillor George Billy

SCHEDULE "A"

The council of the Cook's Ferry Indian Band hereby adopts the following taxation rates for the 2002 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	5.8461	15.0000	12.0000	12.5000	9.9000	9.9000	2.3000	4.5000	6.8000	13.6500
PROV. RURAL	1.0400	4.2000	4.5000	4.5000	3.7000	3.7000	0.5000	1.7000	0.5000	2.3100
LOCAL: 0										
THOMPSON HOSP.	0.2367	0.8283	0.9466	0.8046	0.8046	0.5798	0.7100	0.2367	0.2367	0.4556
THOMPSON NICOLA HOSP.	0.1145	0.4007	0.4579	0.3892	0.3892	0.2805	0.3434	0.1145	0.1145	0.2204
BC ASSESSMENT	0.1245	0.6259	0.7931	0.6727	0.3486	0.3486	0.3966	0.1394	0.1693	0.3442
MUN. FINANCE										
AUTH.	0.0003	0.0005	0.0010	0.0005	0.0005	0.0002	0.0008	0.0002	0.0002	0.0003
EA T' TNRD	1.6196	5.6686	6.4784	5.5066	5.5066	3.9680	4.8588	1.6196	1.6196	3.1177
SPENCES BR. TV										
REBROADCASTING	0.5698	1.9943	2.2792	1.9373	1.9373	1.3960	1.7094	0.5698	0.5698	
TOTAL	9.5515	28.7183	27.4562	26.3109	22.5868	20.1731	10.8190	8.8802	10.0101	20.0982
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 2002**

[Effective October 23, 2002]

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 2002.

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 2002*.

TAX RATES

2. The following rates are hereby imposed and levied for the Calendar Year 2002 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 Other (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, B.C. 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 [31st] day of [July], 2002.

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

Moved by: [Arvid Charlie] Seconded by: [Dora Wilson]

[Harvey Alphonse]

Chief

[Dora Wilson]

Councillor

[Cindy Paige]

Councillor

[Ben Joseph]

Councillor

[Andrew Canute]

Councillor

[Diane Daniels]

Councillor

[Arvid Charlie]

Councillor

[Norbert Sylvester]

Councillor

[Lester Joe]

Councillor

[Philomena Alphonse]

Councillor

COWICHAN TRIBES
COMMUNITY IMPROVEMENT FEE BY-LAW, 2002

WHEREAS the Cowichan Tribes has inherent aboriginal rights and title, recognized and affirmed in the *Constitution Act, 1982*;

AND WHEREAS the Cowichan Tribes has inherent authority over its lands, peoples and resources;

AND WHEREAS the Cowichan Tribes Council, as the elected government of the Band, has jurisdiction over its lands, peoples and resources and is responsible for the establishment of law;

AND WHEREAS the Cowichan Tribes has requested that the Government of Canada enact legislation for the purposes of implementing the Band's sales tax system;

AND WHEREAS the Band Council considers it in the best interests of the Band to enact this *Community Improvement Fee By-law* for the purposes of implementing the Band's sales tax system;

NOW THEREFORE BE IT RESOLVED that the Council of the Cowichan Tribes enacts the following by-law:

SHORT TITLE

1. It may be cited as the *Cowichan Tribes Community Improvement Fee By-law, 2002*.

FEDERAL LEGISLATION

2. This By-law is made under Part 4 of the *Budget Implementation Act, 2000*, S.C., 2000, c.14.

INTERPRETATION

3. Words and expressions used in this By-law have the same meaning as in Part 4 of the *Budget Implementation Act, 2000*.

IMPOSITION OF DIRECT TAX

4. Any person who purchases tobacco products, fuel or alcoholic beverages on any reserve of the Cowichan Tribes, shall pay the Cowichan Tribes a tax that is calculated on the value of the consideration for the supply at the rates provided for in subsection 165(1) and (3) of the *Excise Tax Act, R.S., c.E-15*.

5. This By-law applies to every supply for which consideration is paid on or after June 1, 2002.

6. This By-law comes into force on the later of the date that:

(a) the requirements set out under paragraph 25(4)(b) of Part 4 of the *Budget Implementation Act, 2000* have been satisfied;

(b) and June 1, 2002.

APPROVED AND PASSED BY CHIEF AND COUNCIL at a duly convened meeting of the Cowichan Tribes held at Duncan, British Columbia, this [15th] day of [March], 2002.

[Harvey Alphonse]

Chief

[Dora Wilson]

Councillor

[Norbert Sylvester]

Councillor

[Philomena Alphonse]

Councillor

[Lester Joe]

Councillor

[Cindy Paige]

Councillor

[Arvid Charlie]

Councillor

[Diane Daniels]

Councillor

FORT NELSON FIRST NATION
2002 RATES BY-LAW
BY-LAW NO. 2002-02

[Effective August 5, 2002]

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 Fort Nelson First Nation (also known as the Fort Nelson Indian Band) has duly and properly enacted the *Fort Nelson 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 *Fort Nelson First Nation 2002 Rates By-law No. 2002-02*.

2. Pursuant to Section 18.1 of the *Fort Nelson Indian Band Property Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2002 *Fort Nelson First Nation Rates By-law No. 2002-02*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [17th] day of May, 2002.

[Elizabeth Logan]

Chief

[Raymond Needlay]

Councillor

[Roberta CapotBlanc]

Councillor

[Sally Behn]

Councillor

SCHEDULE "A"

Class of Property as prescribed under Schedule II and Section 18.1 of the <i>Fort Nelson Indian Band Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Fort Nelson Indian Band Property Assessment By-law</i> .
Class 1 – Residential	0
Class 2 – Utilities	47.8561
Class 3 – Unmanaged Forest Land	0
Class 4 – Major Industry	35.8907
Class 5 – Light Industry	42.5387
Class 6 – Business and Other	0
Class 7 – Managed Forest Land	0
Class 8 – Recreation/Non-Profit Organization	0
Class 9 – Farm	0

**FORT NELSON FIRST NATION
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 2002-01**

[Effective August 5, 2002]

WHEREAS:

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

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

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

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

SHORT TITLE

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

DEFINITIONS

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

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

“band” means the Fort Nelson 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 Fort Nelson 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 subsection 12 of the *Property Taxation By-law*;

“*Property Assessment By-law*” means the *Fort Nelson Indian Band 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 *Fort Nelson 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) sewage treatment and water treatment works, facilities and plants;

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

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

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated reserve lands; and

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

“reserve” means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the band, whether they be designated lands or conditionally surrendered lands or otherwise and special reserves being lands that have been set apart for the use and benefit of the Fort Nelson 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 *Fort Nelson 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 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 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 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 [17th] day of May, 2002.

[Elizabeth Logan]

Chief

[Raymond Needlay]

Councillor

[Roberta CapotBlanc]

Councillor

[Sally Behn]

Councillor

SCHEDULE "A"

2002 PROPERTY TAX BUDGET FOR THE FORT NELSON FIRST NATION

GENERAL GOVERNMENT SERVICES

Tax Administration \$ 5,000.00

General Government Services Expenditure Total \$ 5,000.00

FISCAL SERVICES

Capital Projects Reserve \$53,850.00

Fiscal Services Expenditure Total \$53,850.00

2002 Property Tax Budget Total \$58,850.00

**KAMLOOPS INDIAN BAND
2002 BUDGET BY-LAW
BY-LAW NO. 2002-02**

[Effective October 6, 2002]

WHEREAS:

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

AND WHEREAS:

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

AND WHEREAS:

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

NOW THEREFORE BE IT HEREBY RESOLVED:

That the Chief and Council of the Kamloops Indian Band adopts the budget attached as the budget for the fiscal year 2002 and 2003 pursuant to Section 83 of the *Indian Act* as follows:

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

HEREBY AUTHORIZED ON BEHALF of the Kamloops Indian Band at Kamloops Indian Reserve #1 on the 19th day of June, 2002.

[Bonnie Leonard]

Chief

[George Casimir]

Councillor

[Neil Leonard]

Councillor

[Evelyn Camille]

Councillor

[Harry Paul Jr.]

Councillor

[Christine Tronson]

Councillor

[Jesse Seymour]

Councillor

[Fred Seymour]

Councillor

Being the majority of those members of the Council of the Kamloops Indian Band present. There are nine (9) Council members and a quorum of Council is five (5) members.

Number of members of the Council present at the meeting: 7

SCHEDULE "A"

Region 1
Sun Rivers Lands

REVENUE	\$340,950.00
EXPENSES	
General Government Services	199,126.00
Protective Services	18,682.00
Community Development Services	5,000.00
Environmental Health Services	6,700.00
Fiscal Services	14,551.00
Other Expenditures (Service Agrmt)	93,928.00
Taxes for Other Governments	2,963.00
PROPERTY TAX BUDGET TOTAL	\$340,950.00
SURPLUS/(DEFICIT)	\$ 0.00

SCHEDULE "B"

Region 3
Charlie Wah Lands

REVENUE	\$33,219.00
<hr/>	
EXPENSES	
General Government Services	20,986.00
Protective Services	358.00
Other Expenditures (Service Agrmt)	11,217.00
Taxes for Other Governments	658.00
PROPERTY TAX BUDGET TOTAL	\$33,219.00
SURPLUS/(DEFICIT)	\$ 0.00

SCHEDULE "C"

Region 4

KIB General Lands

REVENUE	\$1,270,617.00
EXPENSES	
General Government Services	667,965.00
Protective Services	99,184.00
Transportation Services	215,211.00
Recreational and Cultural Services	15,000.00
Environmental Development Services	189,741.00
Environmental Health Services	6,000.00
Fiscal Services	3,600.00
Other Expenditures	53,916.00
Taxes for Other Governments	20,000.00
PROPERTY TAX BUDGET TOTAL	\$1,270,617.00
SURPLUS/(DEFICIT)	\$ 0.00

SCHEDULE "C"

Region 4
G&M Lands

REVENUE	\$61,883.00
<hr/>	
EXPENSES	
General Government Services	15,108.00
Protective Services	15,907.00
Transportation Services	0.00
Fiscal Services	12,500.00
Other Expenditures (Service Agrmt)	17,307.00
Taxes for Other Governments	1,061.00
PROPERTY TAX BUDGET TOTAL	\$61,883.00
SURPLUS/(DEFICIT)	\$ 0.00

SCHEDULE "C"

Region 4
Silver Sage Lands

REVENUE	\$20,314.00
<hr/>	
EXPENSES	
General Government Services	5,081.00
Protective Services	4,042.00
Fiscal Services	5,500.00
Other Expenditures (Service Agrmt)	5,360.00
Taxes for Other Governments	331.00
PROPERTY TAX BUDGET TOTAL	\$20,314.00
SURPLUS/(DEFICIT)	\$ 0.00

SCHEDULE "C"

Region 4
Paul Lake Lands

REVENUE	\$96,175.00
<hr/>	
EXPENSES	
General Government Services	41,379.00
Protective Services	0.00
Fiscal Services	26,701.00
Other Expenditures (Service Agrmt)	26,303.00
Taxes for Other Governments	1,792.00
PROPERTY TAX BUDGET TOTAL	\$96,175.00
SURPLUS/(DEFICIT)	\$ 0.00

KAMLOOPS INDIAN BAND
2002 PROPERTY RATES BY-LAW
BY-LAW NO. 2002-01

[Effective October 6, 2002]

WHEREAS:

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

AND WHEREAS:

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

NOW THEREFORE BE IT HEREBY RESOLVED:

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

SHORT TITLE

1. This By-law may be cited as the *2002 Property Rates By-law*.

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

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

[Bonnie Leonard]

Chief

[George Casimir]

Councillor

[Neil Leonard]

Councillor

[Evelyn Camille]

Councillor

[Harry Paul Jr.]

Councillor

[Christine Tronson]

Councillor

[Jesse Seymour]

Councillor

[Fred Seymour]

Councillor

Being the majority of those members of the Council of the Kamloops Indian Band present. There are nine (9) Council members and a quorum of Council is five (5) members.

SCHEDULE "A"

Region 1
Sun Rivers Lands

Classes of Prescribed Property \$1,000	Rates of tax applied against each of Net Taxable Value of Property
Class 1 Residential	14.946
Class 1.1 Residential Undeveloped	14.946
Class 2 Utilities	66.387
Class 3 Unmanaged forest land	N/A
Class 4 Major industry	83.981
Class 5 Light industry	43.971
Class 6 Business and other	31.941
Class 7 Managed forest land	N/A
Class 8 Recreational property/ Non-Profit Organization	14.749
Class 9 Farm	18.002

SCHEDULE "B"

Region 3

Charlie Wah Lands

Classes of Prescribed Property \$1,000	Rates of tax applied against each of Net Taxable Value of Property
Class 1 Residential	7.395
Class 1.1 Residential Undeveloped	7.395
Class 2 Utilities	25.114
Class 3 Unmanaged forest land	N/A
Class 4 Major industry	7.395
Class 5 Light industry	19.195
Class 6 Business and other	17.717
Class 7 Managed forest land	N/A
Class 8 Recreational property/ Non-Profit Organization	8.623
Class 9 Farm	7.395

SCHEDULE "C"

Region 4
General KIB Lands

Classes of Prescribed Property \$1,000	Rates of tax applied against each of Net Taxable Value of Property
Class 1 Residential	7.397
Class 2 Utilities	25.117
Class 3 Unmanaged forest land	N/A
Class 4 Major industry	7.397
Class 5 Light industry	19.200
Class 6 Business and other	17.719
Class 7 Managed forest land	N/A
Class 8 Recreational property/ Non-Profit Organization	8.625
Class 9 Farm	7.397

SCHEDULE "C"

Region 4

Paul Lake Lands

Classes of Prescribed Property \$1,000	Rates of tax applied against each of Net Taxable Value of Property
Class 1 Residential	7.398
Class 1.1 Residential Undeveloped	7.398
Class 2 Utilities	25.122
Class 3 Unmanaged forest land	N/A
Class 4 Major industry	7.398
Class 5 Light industry	19.202
Class 6 Business and other	17.722
Class 7 Managed forest land	N/A
Class 8 Recreational property/ Non-Profit Organization	8.626
Class 9 Farm	7.398

SCHEDULE "C"

Region 4
G&M Lands

Classes of Prescribed Property \$1,000	Rates of tax applied against each of Net Taxable Value of Property
Class 1 Residential	7.398
Class 1.1 Residential Undeveloped	7.398
Class 2 Utilities	25.122
Class 3 Unmanaged forest land	N/A
Class 4 Major industry	7.398
Class 5 Light industry	19.202
Class 6 Business and other	17.722
Class 7 Managed forest land	N/A
Class 8 Recreational property/ Non-Profit Organization	8.626
Class 9 Farm	7.398

SCHEDULE "C"

Region 4
Silver Sage Lands

Classes of Prescribed Property \$1,000	Rates of tax applied against each of Net Taxable Value of Property
Class 1 Residential	7.397
Class 1.1 Residential Undeveloped	7.397
Class 2 Utilities	25.119
Class 3 Unmanaged forest land	N/A
Class 4 Major industry	7.397
Class 5 Light industry	19.199
Class 6 Business and other	17.737
Class 7 Managed forest land	N/A
Class 8 Recreational property/ Non-Profit Organization	8.625
Class 9 Farm	7.397

LHEIDLI T'ENNEH BAND
2002 RATES BY-LAW
BY-LAW NO. 2002-TX 01

[Effective September 1, 2002]

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 2002 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 *2002 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 [10th] day of July, 2002.

A quorum of Council consists of 2 Councillors.

 Chief Barry Seymour

 [Dawn Murphy]
 Councillor Dawn Murphy

 [Vanessa West]
 Councillor Vanessa West

SCHEDULE "A"

The Council of the Lheidli T'enneh Band hereby adopts the following taxation rates for the 2002 taxation year for the following classes of property.

Class of Property	Tax Rate
1. Residential	0.00000
2. Utility	29.21625
3. Unmanaged Forest	0.00000
4. Major Industry	25.22887
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 2002**

[Effective September 1, 2002]

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 subsections 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 2002 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 2002*.

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 Band held at the Lower Nicola Council Offices, Nicola Mameet Indian Reserve No.1, British Columbia, this 17th day of April, 2002.

[Arthur Dick]

Chief Arthur Dick

[Austin Sterling]

Councillor Austin Sterling

Councillor Shannon Kilroy

[Clyde Sam]

Councillor Clyde Sam

Councillor Gloria Moses

[Victor York]

Councillor Victor York

[Stuart Jackson]

Councillor Stuart Jackson

[Robert Sterling, Jr.]

Councillor Robert Sterling, Jr.

SCHEDULE II
2002 ANNUAL RATE SCHEDULE
Property Classes Within Each Taxation District

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Named Reserves Compromising 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	12.4760
	Nicola Mameet Indian Reserve No. 1	Class 2 – Utilities	65.8731
	Hamilton Creek Indian Reserve No. 7	Class 3 – Unmanaged Forest Land	13.0998
	Pipseul Indian Reserve No. 3	Class 4 – Major Industry	53.7714
	Joeyaska Indian Reserve No. 2	Class 5 – Light Industry	34.9327
	Logan's Indian Reserve No. 2	Class 6 – Business & Other	28.6947
	Zoht Indian Reserve No. 4, 5 & 14	Class 7 – Managed Forest Land	6.6123
	Speous Indian Reserve No. 8	Class 8 – Recreational Property/Non-Profit Organization	13.3493
		Class 9 – Farm	19.9616

**LOWER SIMILKAMEEN INDIAN BAND
2002 PROPERTY ASSESSMENT BY-LAW**

[Effective November 30, 2002]

WHEREAS:

The Band Council of the Lower Similkameen Indian Band deems it advisable and in the best interest of the band to engage in the taxation for local purposes of land, or interests in land, in the reserve lands of the Lower Similkameen Indian Band, including rights to occupy, possess or use land in the reserve lands of the Lower Similkameen Indian Band.

NOW THEREFORE BE IT HEREBY RESOLVED:

That the *Property Assessment By-law* be and is hereby enacted for the purpose of engaging in the assessment and taxation, for local purposes, of land or interests in land, in the reserve, including rights to occupy, possess or use land in the reserve, pursuant to the provisions of the *Indian Act* and in particular pursuant to the provisions of subsection 83(1) of the *Indian Act*; and pursuant to the inherent right of self-government,

AND,

The *Property Assessment By-law* as enacted herein shall supersede any property assessment by-laws previously enacted by the Band council and approved by the Minister of Indian Affairs to the extent necessary to give full force and effect to the *Property Assessment By-law* for the 2002 taxation year and all following years,

AND,

That upon approval by the Minister of Indian Affairs, the *Property Assessment By-law* shall come into full force and effect.

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This by-law may be cited for all purposes as the *2002 Lower Similkameen Indian Band Assessment By-law*.

PART 1

INTERPRETATION AND TITLES

Interpretation

1.(A) In this by-law:

“agent” means a person who acts with the written authority of a person or interest holder,

“appraiser” means a person who is a property valuator engaged by the assessor or appointed by council under this by-law,

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

“*Assessment Act*” means the *Assessment Act*, RSBC 1996, c.20,

“*Assessment Authority Act*” means the *Assessment Authority Act*, RSBC 1996, c.21,

“assessment by-law” means the *Lower Similkameen Indian Band Assessment By-law*, passed by the council and approved by the minister,

“assessment roll” includes a supplementary assessment roll and anything recorded as an addendum to the assessment roll,

“assessor” means an assessor appointed by the council under this by-law,

“band” means the Lower Similkameen Indian Band, a band within the meaning of the *Indian Act*,

“band council resolution” means a resolution passed in accordance with Section 2(3)(b) of the *Indian Act*,

“band land register” means the lists and files kept by the land management department of the band in which are listed or filed particulars in respect of property including particulars in respect of property not listed or filed in any land title office or reserve land register,

“band manager” means the band manager of the band or his delegate,

“band member” means a member of the band,

“board” and “board of review” means the board of review appointed under section 29(A) of the assessment by-law,

“British Columbia Assessment Authority” means the British Columbia Assessment Authority as defined in the *Assessment Authority Act*,

“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,

“council” means the council of the Lower Similkameen Indian Band within the meaning of the *Indian Act*,

“Court” means Federal Court of Canada,

“farm” means an area of land classified as such by the assessor,

“forest land” means land that has as its highest and best use the production and harvesting of timber,

“highway” includes a street, road, lane, bridge, viaduct and any other way open to the use of the public, but does not include a private right of way on private property,

“improvements” means any building, fixture, structure or similar thing constructed or placed on or in land, or water over 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 the definition by section 1(A) and section 1(B):

- (a) production machinery,

(b) anything intended to be moved as a complete unit in its day to day use, and

(c) furniture and equipment that is not affixed for any purpose other than its own stability and that is easily moved by hand,

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

“interest” includes any legal or beneficial right, title, estate or interest, except where the context refers to a rate of interest,

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

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

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

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

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

“land title office” means the land title office or offices for the land title district in which land located in the reserve may have been registered under the *Land Title Act of the Province of British Columbia*, and without limiting the generality of the foregoing but for greater certainty includes each land title office in which land located in any named reserve may have been so registered,

“manufactured home” is deemed to be an improvement for the purpose of property assessment and taxation and means any structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to be moved from one place to another by being towed or carried, and to provide:

- (a) a dwelling house or premises,
- (b) a business office or premises,
- (c) accommodation for any person other than those referred to in paragraphs (a) or (b),

- (d) shelter for machinery or other equipment, or
- (e) storage, workshop, repair, construction or manufacturing facilities,

“manufactured home park” means land used or occupied by a person for the purpose of providing space for the accommodation of one or more manufactured homes and for imposing a charge, fee or rental for the use of that space,

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

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

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

“occupier” means:

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

“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 of a highway and the right or interest of an occupier of reserve land,

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

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

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

“production machinery” means any:

- (a) engine,
- (b) motor, or
- (c) machine used to manufacture, process, repair or convey a product,

“property” includes land and improvements,

“property class” means a class of property established under section 23(G),

“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 or listed or filed in the band land register,

“reserve” has the same meaning as in the *Indian Act*,

“reserve land register” means the register or registers kept by the Department of Indian Affairs and Northern Development pursuant to section 21 of the *Indian Act* and the register or registers kept by the Department of Indian Affairs and Northern Development pursuant to section 55 of the *Indian Act*, and without limiting the generality of the foregoing but for greater certainty includes each such register relating to each named reserve,

“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 manufactured home,

“Schedule” means a schedule to this by-law,

“surveyor of taxes” means the surveyor of taxes appointed under the taxation by-law,

“taxation by-law” means the *Lower Similkameen Indian Band Property Taxation By-law*, passed by the council and approved by the minister, and, where the context requires, all property taxation by-laws and taxation by-laws which may have been superseded by this by-law or by a previous property taxation or taxation by-law,

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation as referred to in section 6(C),

“taxes” includes all taxes on property or other basis of assessment imposed, levied, assessed or assessable under this by-law, and all percentage additions, costs, penalties and interest added to taxes or imposed or payable under this by-law,

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

(B) Without limiting the definition of improvements contained in Section 1(A), the following categories and types of things are deemed to be included in that definition:

1. 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, communications, security and fire protection,
2. any building or structure that is capable of maintaining a controlled temperature or containing a special atmosphere, including dry kilns, steam chests, green houses and cooling towers,
3. any lighting fixtures, paving and fencing,
4. any
 - (a) piling, retaining walls and bulkheads, and
 - (b) water system, storm drainage system and industrial or sanitary sewer system,

the value of which is not included by the assessor in the value of the land,

5. any foundations, such as footings, perimeter walls, slabs, pedestals, piers, columns and similar things, including foundations for machinery and equipment,
6. any pipe racks, tending platforms, conveyor structures and supports for machinery and equipment, including structural members and comprising tresses, bents, trusses and joist sections, stringers, beams, channels, angles and similar things,
7. any aqueducts, dams, reservoirs, and artificial lagoons and any tunnels other than mine workings,
8. any roads, air strips, bridges, trestles and towers, including ski towers,
9. any mains, pipes or pipe lines for the movement of fluids or gas,
10. any track in place, including railway track in place,

11. 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 center, those panels and that center,

12. any vessels, such as tanks, bins, hoppers and silos (and any structure that is connected to those vessels), with the following capacities:

(a) for vessels in wineries, 20,000 or more gallons, and

(b) for vessels not in wineries,

(i) if aboveground,

(A) 5,000 or more gallons, or

(B) 800 or more cubic feet, and

(ii) if underground,

(A) 3,975 or more gallons, or

(B) 635 or more cubic feet,

and any structure that is connected to those vessels,

13. docks, wharves, rafts and floats,

14. floating homes and any other floating structures and devices that are used principally for purposes other than transportation,

15. that part of anything referred to in paragraphs (1 to 14) or of any building, fixture, structure or similar thing that, whether or not completed, or capable of being used for the purpose for which it is designed,

(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.

(C) Notwithstanding the general definition of improvements contained in section 1(A) and the specific definition of improvements contained in section 1(B), the following categories and types of things are specifically excluded from the definition of improvements (but any foundations associated with them are not excluded):

1. portable elements of communications, security or fire protection systems, and the following items, whether or not portable, which are used for telecommunication:

a. head end equipment;

2. all antennae including, but not limited to, parabolic, standard microwave, common carrier, radome, dipole or yagi types, whether used in radio, microwave, television, telephone or satellite systems;
3. light metal towers associated with antennae, which are not used for industrial, commercial or business purposes;
4. bucket elevators;
5. 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;
6. coolers, freezers or controlled environment cabinets that are
 - (a) of a modular walk-in or reach-in type, and
 - (b) located within a building or structure,and any associated machinery and controls;
7. portable lighting or portable lighting plants;
8. those pumps, motors, traveling screens, traveling cranes and hoists, filters, chlorinators, skimmers, aerators and similar things that are in water or sewer systems;
9. 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;
10. casings for screw conveyors or bucket elevators;
11. those catwalks or tending platforms that are principally mounted on or are supported either by an improvement exempted by this regulation or by production machinery;
12. idler arms for conveyors;
13. chip or hog blow lines;
14. J-bar or tray sorters, excluding any enclosure and associated framing;
15. turbines, generators and related controls;
16. those surface tows or aerial chairs, gondolas or tramways that are supported by towers, including their supporting cables, sheave assemblies, bull wheels, motors and controls;
17. snow making systems except piping or associated structures;

18. haul roads within active mine pits;
19. subject to paragraph 5, piping in a plant that is within property classified for assessment purposes as Class 4 or 5, other than that portion of the piping which supplies or moves
 - (a) water that is used for drinking, cooking or personal hygiene,
 - (b) water to the beginning of a plant process for use in that process,
 - (c) materials that are used for fire protection,
 - (d) fuel or steam that is used for heating or power production,
 - (e) materials to the point where major processing of the materials begins,
 - (f) industrial or non-industrial waste, or
20. 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;
21. casings or piping in oil or gas wells;
22. electrical distribution equipment and materials, not including the load break switch or circuit breaker referred to in subparagraph (ii), that are located
 - a. within properties classified for assessment purposes as Class 4, 5 or 6, and
 - b. between a medium voltage load break switch, or a medium voltage circuit breaker, and production machinery, where “medium voltage” is 601 volts to and including 15 kilovolts and the load break switch or circuit breaker is located, as determined by the current flow, immediately before a distribution transformer that serves the production machinery;
23. portable power or generating facilities;
24. the following vessels:
 - a. cyclones, dust and particulate collectors or separators, power and recovery boilers, furnaces used in industrial processes, rotary dryers, rotary kilns, rotary mixers, compressor tanks, evaporators, heat exchangers, electrolytic cells, electrolytic tanks, stripping or scrubbing vessels or expansion tanks;
 - b. those flotation cells, crushers, grinding mills, dewatering filters, primary and secondary leach filters, aeration columns, carbon columns, heavy media separators and flotation columns that are used in the mining industry;
 - c. those rotary modulizers, absorption towers, cottrell treaters, humidifying towers, spray towers, glover towers, hot treaters, mist eliminators, melting pots, scrubbers and acidifiers that are used in the smelting industry;

d. those cat cracker columns, desalters, atmospheric columns, vacuum columns, rectifier columns, fractionator columns, reactors, distillation towers, reformer stacks, asphalt oxidizers, hydrotreater units, reformer units, platformer units, crude units, alkylation units, fluid cat cracker units, isomerization units, rerefined oil process units, blending or shipping kettles, oxidation towers, gas or oil separator towers, emulsion treater towers, condensate accumulators, contractor towers, reboilers, stills, instrument air receivers, treater pressure filters, treater zeolite softeners, water treater towers, coalescers, inlet scrubbers, sour water stripper towers, condensate receivers, sulfreen reactors, converters, reflux accumulators, water wash towers, methanol towers, methanol degassers, methanol strippers, instrument air receivers, dehydrator towers, separator towers, demethanizer towers, deethanizer towers, depropanizer towers, debutanizer towers, refrigerant receivers, refrigerant blowcases and condensers, except cooling condensers, that are used in the petroleum and gas industry;

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

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

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

h. In the event that the *Indian Act* or any relevant portion of the *Indian Act* should be repealed or should otherwise not apply to the Lower Similkameen Indian Band, then, when the context so requires, a reference in this by-law to the *Indian Act* shall be deemed to be a reference to such other relevant authority as may be or may become applicable.

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

PART 2
ASSESSOR AND ASSESSMENT ROLL

Assessor

2.(A) The council shall either appoint an assessor or contract with the BC Assessment Authority for carrying out the purposes of this by-law. Where council appoints an assessor, council shall fix the remuneration for services rendered under this by-law.

(B) Without limiting the generality of section (A) but for greater certainty, council may:

- (a) appoint an assessor or assessors pursuant to section (A) who is also duly appointed as an assessor pursuant to the *Assessment Authority Act*, or
- (b) contract for assessment services from the BC Assessment Authority,
- (c) obtain such materials, equipment and services in respect of assessment of land or improvements, or both, or any other matter under this by-law, as council may consider appropriate, from the BC Assessment Authority, pursuant to a contract, or contracts, of or for service or otherwise.

Powers of Assessor

3.(A) The assessor shall establish assessments in accordance with this by-law, the taxation by-law, and the by-laws of the band.

(B) The assessor may:

- (a) authorize employees to perform technical or professional services, other than those required under the assessment by-law,
- (b) answer questions from the general public and band members respecting procedures relating to property assessment in the reserve, and
- (c) exercise and carry out other powers and duties that may be required to establish and maintain assessments under this by-law, the taxation by-law, any other by-law, or order of the council.

Duties of Assessor

4. The assessor appointed under this by-law shall, consistent with this by-law, the taxation by-law and any other by-law of the band:

- (a) perform the duties required of the assessor,
- (b) carry out policies respecting assessment and taxation,
- (c) make reports and recommendations respecting any matter that he considers advisable to the surveyor of taxes who may bring such reports to the attention of council,

- (d) prepare and complete assessment rolls,
- (e) perform such other duties as may be required to effectively implement and administer this by-law, when so directed by the council, and
- (f) supply to the surveyor of taxes, provincial assessment rates and assessment rate schedules which are incorporated by reference as they are amended from time to time.

Staff

5.(A) The council may appoint a secretary and other employees it considers necessary to carry out the purposes of this by-law, fix their remuneration and designate their functions and duties.

(B) The council or, if authorized by the council by band council resolution, the assessor, may appoint appraisers and other employees necessary to carry out this by-law, fix their remuneration, designate their functions and duties, and supervise their activities.

PART 3

PREPARATION OF ANNUAL ASSESSMENT ROLL

Completion of Roll

6.(A) On or before December 31 of each year, the assessor shall:

- (a) complete a new assessment roll containing a list of each property that is within each reserve and that is liable to assessment under this by-law, the taxation by-law or any other by-law of the band,
- (b) mail a notice of assessment to each person named in the assessment roll, and
- (c) the notice of assessment may contain the information specified in Schedule "F".

(B) Where there are two or more interest holders in respect of the same property, the property may be assessed in the name of any of those persons or in the names of any two or more of those persons jointly.

(C) Subject to this by-law, an assessment roll completed under subsection (A) is the assessment roll for the purpose of taxation during the calendar year following completion of that roll and shall contain:

- (a) When completing an assessment roll, the assessor shall make reference to the reserve land register or the band land register as those records stood on October 31 of the year in which that assessment roll is completed.

(b) In the case of a parcel of land for which no land title office, reserve land register or band land register description is available, the assessor shall use the best description available to him.

(c) The assessor shall exercise reasonable care in obtaining and setting down the address of an interest holder.

(D) In the event that the address of the interest holder of the property is not known to the assessor or is not recorded in the reserve land register or the band land register, the assessor shall set down the address of the interest holder as the post office situated nearest the property in question.

Grouping of Parcels

7. 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

8.(A) Any number of parcels of land assessed in the name of the same interest holder may be included in one assessment notice.

(B) 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.

(C) Notwithstanding section 6, where property is wholly exempt from taxation, the assessor may mail an assessment notice in respect of that property.

(D) Before completion of the assessment roll, the assessor shall send by registered mail a copy of any assessment notice sent by him 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 a fee of \$10.00 for each parcel of land.

(E) The assessor may at any time send a copy of any assessment notice sent by him under section 6 to a person named in the assessment roll, to any person who is an interest holder in respect of the property assessed.

(F) In subsection (G) “lessee” means a person having an interest in property under a lease or sublease, other than a registered lease or registered sublease, for a term of one year or more.

(G) For a property in classes 4, 5 and 6 of Schedule “A” in this by-law, the interest holder, on receipt of the assessment notice shall, on request by a lessee of all or part of the property, promptly deliver a copy of the notice to the lessee.

Certification of Completed Roll

9. On completing the assessment roll under section 6, the assessor shall make a statutory declaration in the form and manner provided in Schedule “G”.

Delivery of Completed Roll

10. The assessor shall provide the completed roll to the band in care of the surveyor of taxes as soon as possible after it has been completed.

Assessment Roll Open for Inspection

11. On receipt by the surveyor of taxes, the assessment roll shall be open to inspection by the public at the office of the surveyor of taxes during regular business hours.

Correction of Errors

12.(A) The assessor may bring all errors or omissions in a roll completed under section 6 to the board of review for correction.

(B) No assessor shall make changes in the completed assessment roll without the consent of the board of review.

Validity of Completed Assessment Roll

13. The completed assessment roll, regardless of whether or not it has been confirmed pursuant to section 35(A) or 42(A), is, unless changed or amended under section 16(A), 35(A) or 42(A), 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 any notice.

14. Changes or amendments to an assessment roll under section 16(A), 35(A) or 42(A) shall be valid and binding upon all parties concerned, but no such change or amendment shall be of any force or effect until it is actually made and no such change or amendment shall affect the validity or binding effect under section 13 of any part of the assessment roll that is not changed or amended.

15. The assessment roll is, for all purposes, the assessment roll of the band for the year in respect of which it has been prepared.

Supplementary Roll

16.(A) Where, subsequent to the completion of an assessment roll, the assessor finds that for the taxation year:

- (a) assessable property is not entered in the assessment roll;

(b) the value of property 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 an actual use or a permitted use;
- (iv) a subdivision;
- (v) a manufactured home is moved to a new location or destroyed after October 31 and prior to December 31 of the year in which the assessment roll is completed;
- (vi) a manufactured home is placed on land that has been assessed or the home is purchased by the interest holder of the land that has been assessed after October 31 and prior to December 31 of the year in which the assessment roll is completed;
- (vii) there is any clerical error;
- (viii) there has been a change in eligibility for exemption from taxation, or change of classification;
- (ix) the name of an interest holder has been omitted from the assessment roll;

the assessor shall assess the property on a supplementary roll or further supplementary roll subject to the conditions of assessment governing the current assessment roll on which the property should have been assessed.

(B) Where, subsequent to the completion of an assessment roll, the assessor finds that any property or anything liable to assessment:

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

he shall assess the property or thing on a supplementary roll or further supplementary roll for that year, subject to the conditions of assessment governing the assessment roll on which the property or thing should have been assessed, but only if the failure to assess the property or thing, or the assessment for less than it was liable to be assessed, is attributable to:

- (c) an interest 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 Act.

(C) 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 a court of competent jurisdiction or an appellate court of competent jurisdiction.

(D) Nothing in subsections (A) or (C) authorizes the preparation of a supplementary roll, or the correction of a roll, for the purpose of changing or updating an assessment roll later than 12 months after the assessment roll is completed but nothing in this section 16 shall prevent or prohibit the preparation of a supplementary roll, the correction of a roll, or any change or amendment to an assessment roll made under Part 6 of this by-law at any time.

Provisions Applicable to Supplementary Assessment Roll

17.(A) 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.

(B) Where a notice of appeal is given in writing to the assessor on a supplementary assessment roll in accordance with section 31(E), 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 4

INSPECTIONS AND RETURNS

Return of Information

18.(A) In this section and in section 19, "assessor" includes an appraiser and, if authorized by the assessor, any other employee of the band, the British Columbia Assessment Authority or an employee of the British Columbia Assessment Authority.

(B) A person who has an interest in or disposes of property shall, upon written request of the assessor, furnish to the assessor, within 21 days of the mailing of the request, or a longer period specified in the notice, any information in that person's possession that is related to the value of the property and that the assessor requires to assist him to determine the actual value of the property.

(C) 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 21 days or the longer period specified in the notice as referred to in subsection

(B), assess the property in the manner and for the amount the assessor believes to be correct based upon such information as may be in the possession of the assessor.

Inspections and Assessment Powers of Assessor

19.(A) The assessor or an appraiser may, at a time mutually agreeable with the interest holder, for any purposes relating to assessment enter into or on and inspect land and improvements, and if an assessor is unable to enter into or on and inspect the land and improvements the assessor shall assess the property in the manner and for the amount the assessor believes to be correct based upon such information as may be in the possession of the assessor.

(B) The interest holder or person in charge of the land and improvements entered by an assessor pursuant to subsection (A) shall give the assessor all reasonable assistance and furnish the assessor with such information as the assessor reasonably may require in order to assist the assessor in establishing the actual value of the land or improvements, or both, for the purposes of this by-law.

Power to Examine Property and Accounts

20.(A) To determine an assessment of land and improvements, in respect of which he thinks a person may be liable to assessment or to confirm an assessment, the assessor may, provided he receives the permission of the interest holder, enter on any premises and may examine any property and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals of the person.

(B) The surveyor of taxes, a member of the board of review or any other person who has custody or control of information or records obtained under this by-law shall not, without consent of the person liable to assessment, disclose the information or records to any other person, except:

- (a) in the course of administering this by-law or another by-law of the band or performing functions under it,
- (b) in proceedings before a board of review of a Court, or
- (c) if permitted by subsection (C).

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

Manufactured Home Park Information

21.(A) The interest holder of land upon which a manufactured home park is located or the operator of a manufactured home park shall, on demand, furnish to the assessor and the surveyor of taxes full information required for assessment

purposes respecting the owner of each manufactured home in the manufactured home park.

(B) The interest holder of land upon which a manufactured home park is located or the operator of a manufactured home park shall notify the assessor and the surveyor of taxes, in writing, promptly after a manufactured home is moved into, or out of, the manufactured home park.

(C) The assessor may, during business hours as defined in the *Lower Similkameen Property Taxation By-law* and with the consent of the interest holder, enter a manufactured home park or a manufactured home for the purposes of assessing the manufactured home and inspecting any records kept by the operator of the manufactured home park who shall provide the assessor with sufficient particulars so that he may identify the home referred to.

PART 5 VALUATION

Valuation and Status Dates

22.(A) For the purpose of determining the actual value of property for an assessment roll, the valuation date is July 1 of the year during which the assessment roll is completed.

(B) The actual value of property for an assessment roll is to be determined as if on the valuation date:

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

Valuation for Purposes of Assessment

23.(A) Except as provided in this Part, the assessor shall determine the actual value of land and improvements and shall enter the actual value of the land and improvements within each named reserve in the assessment roll. Actual value, for the purposes of this by-law, means a 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.

(B) In determining actual value, the assessor may give consideration to present use, location, original cost, replacement cost, revenue or rental value, selling price of the land and improvements and comparable land and improvements, economic and functional obsolescence, the market value of comparable land and improvements, and any other circumstances affecting the value of the land and improvements provided such considerations do not conflict with subsection (A).

(C) Where an industrial or commercial undertaking, a business or a public utility enterprise is carried on, the land and improvements used by it shall be valued as the property of a going concern.

(D) The assessor may include in the factors that he considers under subsection (B), any restriction placed on the use of the land and improvements by the band provided that where the restriction is not being complied with the assessor may assess the property at the actual value without taking the restriction into account.

(E) The duration of the interest of an interest holder, or the right of an interest holder or any other person to terminate that interest, is not a restriction on the use of the land and improvements within the meaning of subsection (B) or (C).

(F) Until further directed by council, the assessor need not assess roads, band owned property or property exempted from taxation.

(G) Council hereby establishes in Schedule "A" to this by-law classes of property for the purpose of administering property taxes and in Schedule "A" defines the types or uses of land or improvements, or both, to be included in each property class.

(H) 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 together with information specified pursuant to section 6(C).

Major Industry Valuation

24.(A) In this section:

"cost of industrial improvements" 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, council shall prescribe those manuals establishing rates, formulae, rules or principles for the calculation of cost prescribed in Schedule "B".

"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 aluminium,
- (d) smelting or refining of metal from ore or ore concentrate,
- (e) manufacturing, producing, processing or refining petroleum and natural gas products including fuels, blended oils and greases,
- (f) manufacturing of lumber or other sawmill and planing mill products,
- (g) manufacturing of wood veneer, plywood, particle board, 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 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 (B).

(B) Council may exempt from the definitions of “industrial improvement” 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 hereby makes such exemptions as set out in Schedule “C”.

(C) Notwithstanding section 23, there is established a class of properties consisting of:

- (a) land used in conjunction with the operation of industrial improvements, and

(b) industrial improvements.

(D) The actual value of properties to which this section applies is:

(a) the actual value of the land as determined under section 23, and

(b) the cost of industrial improvements less depreciation that is at a rate and applied in a manner prescribed by council in Schedule “D” for individual properties or classes or types of properties.

Valuation for Certain Purposes not Actual Value

25.(A) The assessor shall determine the actual value of the following, using the equivalent rates for the current year which would be applied if the interest in land was assessed by the Province of British Columbia:

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

(b) the track in place of a railway corporation, whether the track is on a highway, or on a privately held, owned or occupied right of way or other interest in reserve, or elsewhere on reserve,

(c) the pipe lines of a pipe line corporation for the transportation of petroleum, petroleum products, or natural gas or other product, including valves, cleanouts, fastenings, and appurtenances located on the right of way, including pumping equipment, compressor equipment, storage tanks and buildings,

(d) the right of way for pole lines, cables, towers, poles, wires, transformers, conduits, mains and pipe lines referred to in paragraphs (a) and (c),

(e) the right of way for track referred to in paragraph (b).

(B) For the purposes of this section telecommunications does not include cable television.

(C) For the purposes of paragraphs (A)(d) and (e) “right of way” means land and improvements that a corporation is entitled to use for the operation of those things referred to in paragraphs (A)(a), (b) or (c) that are to be valued under this section, but “right of way” does not include land and improvements of which the corporation is not an interest holder within the meaning of this by-law.

Exempt Land Held by Occupier Liable to Assessment

26.(A) Land and improvements, 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 band and which is held or occupied otherwise than by, or on behalf of that person, are liable to assessment under this section.

(B) The land and improvements referred to in subsection (A) 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.

(C) This section applies to improvements in which a person who is not exempted from taxation by this by-law or any other by-law of the 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 other by-law of the band.

Assessment of Interests in Land Held by a Municipality or the Crown in Right of the Province of British Columbia

27.(A) Land held or occupied by a municipality or the Crown in Right of the Province of British Columbia, held or occupied otherwise than 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.

(B) The land referred to in subsection (A) 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 section 23.

(C) 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

28. Where land or improvements or both are held or occupied in the manner referred to in section 24 or 25 by two or more persons, the land or improvements, or both, may be assessed in the name of any of those persons or the names of any two or more of those persons jointly.

Further Assessment of an Improvement on Land

29.(A) A structure, aqueduct, pipe line, tunnel, bridge, dam, reservoir, road, storage tank, transformer, or substation, pole lines, cables, 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.

(B) Each individual residential building located on a land co-operative shall be separately assessed.

PART 6
BOARD OF REVIEW

Establishment of Board of Review

30.(A) The council shall by resolution appoint a board of review to hear appeals on assessments of land and improvements located on the reserve.

(B) Subject to section 42 the board of review shall consist of three members, only one of which may be a band member. One member of a board of review shall consist of a person qualified to practice law in the Province of British Columbia, or formerly so qualified, and at least one member shall have had experience in the appraisal of real property prior to appointment to the board of review.

(C) Council may maintain a list of substitute members of the board of review. Where a member of the board of review is disqualified, unable or unwilling to act, council shall appoint the first person on the list of substitute members of the board of review to act for the period for which the member of the board of review is unavailable. If for any reason the first person on the list of substitute members is unable or unwilling to act, council shall appoint the next person on the list until a substitute member of the board of review is able to act.

(D) The members of a board of review shall be paid their reasonable and necessary traveling and out of pocket expenses incurred in carrying out their duties and in addition shall be paid remuneration at least equal to the remuneration paid to the members of the Property Assessment Appeal Board of British Columbia, during their term of office.

(E) Every member of a board of review shall, before entering on his duties, take and subscribe before the band manager, surveyor of taxes or a notary public or a commissioner for taking oaths, an oath or affirmation in the form provided in section 1 of Schedule "E".

(F) A member of a board of review shall be appointed by council for a term of three years commencing on the date of their appointment under subsection (A) of this section. A member of a board of review shall continue in office subject to death, resignation, or removal for just cause by a resolution of the band council including for any of the following reasons:

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

(G) No person may sit as a member of the board of review hearing an appeal if that person:

- (a) has a direct or indirect financial interest in any real property assessment to which an appeal relates;
- (b) is the chief or a member of the council of the band;
- (c) is an employee of the band or the band council; or
- (d) has financial dealings with the band or the band 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.

Appeals to Board of Review

31.(A) Where a person is of the opinion that an error or omission exists in the completed supplementary or assessment roll in that:

- (a) the name of a person has been wrongfully inserted in, or omitted from, the assessment roll,
- (b) land or improvements or both land and improvements within the reserve have been wrongfully entered on, or omitted from the assessment roll,
- (c) land or improvements, or both land and improvements are not assessed at actual value,
- (d) land or improvements or both land and improvements have been improperly classified,
- (e) an exemption has been improperly allowed or disallowed, or
- (f) there has been any other error or omission,

he may by a written notice signed by him, his solicitor, or an agent authorized by him in writing addressed to the assessor together with a non-refundable fee of \$25.00 per roll entry, payable to "Lower Similkameen Indian Band", appeal an assessment. The assessor shall deliver this fee to the Band within 10 days of its receipt.

(B) If the appeal fee is not submitted with the written notice of appeal the assessor shall advise the appellant by registered mail that the appeal will be deemed invalid if the appeal fee is not received in the office of the assessor within 21 days from the date of mailing of the registered letter.

(C) The council, by the surveyor of taxes, its solicitor, or agent authorized by it in writing, or the assessor, may make an appeal 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. Under this subsection the appellant is not required to pay the appeal fee.

(D) Where the appellant is not an interest holder of the property to which the complainant relates, the complainant shall include with the notice of appeal an address to which notices for the appeal may be sent.

(E) Written notice (together with the required fee) of an appeal about an entry in the assessment roll must be delivered to the assessor not later than January 31 following the year in which the assessment roll is completed, or, in the case of a supplementary notice, 30 days from the date of the mailing of the notice.

Board of Review to be Notified

32.(A) The assessor shall notify the board of review if he has made changes to the assessment roll pursuant to section 16.

(B) The assessor shall notify the board of review, as soon as possible after January 31 of the year in which the assessment roll is completed, of any appeal(s) filed against the assessment roll and whether the necessary appeal fee has been paid.

(C) Without restricting the generality of the foregoing, the assessor shall notify the board if land or improvements or both that are referred to in section 24 or 25 are held or occupied by a person other than the person shown on the assessment roll as the interest holder, and that person's interest commences or terminates after November 30 and before the following January 1.

Assessor to Notify Interest Holder

33.(A) Where an appeal relates to property in which a person other than the appellant is the interest holder the assessor shall give each such person not less than ten days' notice of the time, date and place fixed for the hearing of the appeal by the board, and the notice shall specify the nature of the appeal.

(B) Upon request from the surveyor of taxes, the assessor shall by further notice within thirty days of receipt of the request from the surveyor of taxes, require the persons referred to in subsection (A) to attend before the board of review at a time and place stated in the further notice, and then the appeal shall be heard and dealt with in the same manner as other appeals.

(C) Where the appeal is against the assessment roll, the requirements of subsection (A) do not apply.

(D) Where the person other than the appellant that may have the interest from or under which the appellant's interest is derived, as referred to in subsection (A), is the Crown in Right of Canada, the requirements of subsections (A) and (B), shall not apply in respect of the Crown in Right of Canada.

Notice of Hearing

34. The board of review shall, after receipt of the notice of appeal, mail to the person, or his solicitor or agent, as the case may be, and the assessor, a notice setting out the date, time and place scheduled for the hearing of that person's appeal.

Powers of Board of Review

35.(A) 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 appeals delivered to the assessor under this by-law,
- (b) to investigate the assessment roll and the various assessments made in it, whether appealed against or not, and to adjudicate on the assessments in respect of which an appeal is made under this by-law,
- (c) to direct amendments to be made in the assessment roll necessary to give effect to its decisions, and
- (d) to confirm the assessment roll, either with or without amendment.

(B) 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.

(C) No increase in the amount of assessment and no change in classification shall be directed under subsection (A) until after five days' notice of the intention to direct the increase or change and of the time and place of holding the adjourned sittings of the board of review at which the direction is to be made, has been given by the assessor to the assessed interest holders of the property on which the assessments are proposed to be increased, or changed as to classification. A party interested, or his solicitor or agent duly authorized under this by-law, if he appears, shall be heard by the board of review.

(D) Subsection (C) does not apply where an increase in the amount of assessment or change in classification is directed under subsection (A) as a result of an appeal that has been heard and determined in accordance with subsection (A).

(E) The members of the board of review shall annually appoint one of the members of the board of review as chairperson, who shall preside at the meetings and who may, unless otherwise provided by the board of review, call meetings and regulate procedure.

(F) 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 draw up and enter, in a book to be kept for that purpose, the minutes of all meetings of the board of review, and, together with the chairperson or other member presiding, shall sign them as correct.

(G) All appeals and 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.

(H) A board of review constituted under section 30 shall use its best endeavours to complete its sittings not later than June 30 of the taxation year in which the appeal or complaint was made.

(I) A board of review may adjourn its sittings from day to day and from time to time, and may also adjourn its sittings from place to place.

Costs

36. The board of review may order that the costs of an appeal before the board shall be paid by or apportioned between the persons affected by the appeal in the manner the board thinks fit.

Board of Review Sets Own Rules

37. 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.

Hearing of Appeals

38.(A) The board of review may hear all appeals from an assessment notice on the same day, or if deemed advisable, adjourn from time to time until all appeals have been heard and determined.

(B) A board of review may hear an appeal, whether the appellant is present or not.

(C) A board of review may, after hearing an appeal, postpone consideration thereof to some future time and the appellant shall, if required by the board, produce all relevant books, papers and documents and answer all proper questions and give all necessary information affecting the property or matter under consideration.

(D) The burden of proof is in all cases on the person appealing an assessment.

Oaths

39. The members of the board of review may administer oaths in the course of an appeal or in connection with their official duties.

Action by Board of Review

40. Evidence by affidavit, or written statement, or by the report of any officer appointed by the board of review shall be accepted by the board of review.

Inspection Powers of Board of Review

41. The board of review, or a person authorized by it to make any inquiry or report, may:

- (a) with the consent of the appellant, enter on and inspect any land and improvements,
- (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.

Power of a Single Board Member

42.(A) Where directed by the board of review, any one member of the board of review may hold an inquiry or conduct an appeal on behalf of the board of review and without restricting the generality of the foregoing, where the chairman of the board directs, a single member of the board may:

- (a) confirm the assessment roll,
- (b) dismiss appeals as abandoned,
- (c) make changes to the assessment roll based on a recommendation by the assessor,
- (d) confirm supplementary assessment rolls, and
- (e) deal with any other uncontested matters.

(B) Where only one member of the board of review is directed to hold an inquiry or conduct an appeal pursuant to subsection (A), that one member may not be a band member.

Board of Review Decisions

43.(A) The board shall deliver a copy of each decision to the Assessor and to the surveyor of taxes.

- (B) The assessor shall, on receipt of a copy of the decision of the board:
- (a) forward a copy to the appellant with the advice that an appeal would be available, pursuant to section 46 of the by-law, within 30 days of the date of mailing of the decision.
 - (b) promptly forward the roll authenticated by the board to the surveyor of taxes.

Amendment to Assessment Roll

44.(A) The assessor shall produce a board of review decision after the roll is authenticated under section 35(A)(d), or section 42(A)(a).

(B) Where there is a conflict between the assessment roll and an amendment made under subsection (C), the amendment prevails.

(C) Upon all amendments made to an assessment roll under section 35(A)(c) or section 42(A)(c) being completed, the chairman of the board of review shall confirm the roll by signing a certificate as set out in section 2 of Schedule “E” and forwarding it to the assessor to be attached to the completed roll.

Orders of Board of Review Obtainable

45. A person may, on payment of a fee of \$20.00, obtain from the surveyor of taxes a certified copy of a decision of the board of review.

Appeals on Matters of Law

46.(A) At any stage of the proceedings before it, the board, on its own initiative or at the request of one or more of the persons affected by the appeal, may submit, in the form of a stated case for the opinion of the Federal Court, a question of law arising in the appeal, and shall suspend the proceedings and reserve its decision until the final court of appeal has been given and then the board shall decide the appeal in accordance with the opinion.

(B) A person affected by the decision of the board on appeal, including the band on a resolution of its council, the surveyor of taxes, or the assessor may require the board to submit a case for the opinion of the Federal Court on a question of law only by

(a) delivering to the board, within 21 days after his receipt of the decision, a written request to state a case; and

(b) delivering, within 21 days after his receipt of the decision, to all persons affected by the decision, a written notice of his request to the board to state a case to the Federal Court.

(C) The board shall, within 21 days after receiving the notice under subsection (B), submit the case in writing to the Federal Court.

(D) The costs of and incidental to a stated case shall be at the discretion of the Federal Court.

(E) Where a case is stated, the secretary of the board shall promptly file the case, together with a certified copy of the evidence dealing with the question of law taken during the appeal, in the Registry of the Federal Court, and it shall be brought on for hearing before the Judge in Chambers within one month from the date on which the stated case is filed.

(F) The Court shall hear and determine the question and within two months give its opinion and cause it to be remitted to the board, but the court may send a case back to the board for amendment, in which event the board shall amend and return the case accordingly for the opinion of the Court.

(G) An appeal on a question of law lies from the decision of the Federal Court to the Federal Court of Appeal with leave of a Justice of the Federal Court of Appeal.

Action by the Board on Receipt of the Court's Decision

47. After receipt of the decision of the Federal Court or the Federal Court of Appeal on an appeal or a stated case, the board shall, if the opinion is at variance with the conclusion at which it had itself arrived, direct the assessor to make the necessary amendment to the assessment roll in accordance with the decision.

PART 7
GENERAL

Applies Within Reserve

48. This by-law applies with respect to all property within the reserve.

Schedules

49.(A) The following schedules are attached to and constitute part of this by-law:

Schedule "A"	-	Classes of Property
Schedule "B"	-	Prescribed Manuals
Schedule "C"	-	Exemption from Industrial Improvements
Schedule "D"	-	Depreciation of Industrial Improvements
Schedule "E"	-	Oath of Office and Confirmation of Roll
Schedule "F"	-	Notices of Assessment
Schedule "G"	-	Statutory Declaration of Assessor

(B) Any section of this by-law or Schedule to the by-law may be amended by a by-law adopted by the council and approved by the minister in accordance with appropriate section or sections of the *Indian Act*.

By-law Remedial

50.(A) 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.

(B) Where a liability to assessment or any duty derived from or arising under a by-law or by-laws which has been superseded or replaced by this by-law in whole or in part by this by-law or any provision of this by-law, the provisions of the *Interpretation Act*, R.S.C. 1985, c.I-21 shall apply.

Council May Extend Time

51. The council may, by band council resolution, extend the time for thirty (30) days by which anything is required to be done under this by-law.

Head Notes

52. 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.

Notices

53.(A) Except where otherwise specifically provided in this by-law, 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 to:

- (a) the address of the person set forth in the assessment roll, or
- (b) such other address of which the assessor has received notice, whether or not such mail is returned as undeliverable.

(B) Any notice, notification, demand, statement or direction shall be conclusively deemed to have been received on the fifth business day following the mailing thereof.

Severance of Sections

54. A finding by a Court 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.

Use of Forms and Words

55. In this by-law:

- (a) words signifying the masculine gender include the feminine gender and the neuter gender and, where necessary or the context permits, a person as defined in this by-law,
- (b) words in the singular include the plural, and words in the plural include the singular, and
- (c) where a word or expression is defined, other parts of speech, and grammatical forms of the same word or expression have corresponding meanings.

Transitional Provisions

56. Notwithstanding anything to the contrary elsewhere contained in this by-law:

- (a) the assessment roll for the 2002 taxation year shall be compiled and completed by the assessor from all assessments prepared by him on or before December 31, 2001 in respect of any land, or improvements, or both, in the reserve, or from any previous Lower Similkameen Indian Band assessment or property assessment by-law, and

(b) the notice of assessment required to be mailed to each person named in the assessment roll for the 2002 taxation year may be the notice of assessment mailed by the assessor under any previous Lower Similkameen Indian Band assessment or property assessment by-law,

but in all other respects the provisions of this by-law shall be of full force and effect for the purposes of any assessment roll created and notice of assessment mailed for the 2002 taxation year and future taxation years.

Power to Round Values

57. The assessor may round the actual values for land and improvements determined under section 20 of this by-law for each property class:

- (a) down to the nearest \$100, where the value determined is greater than \$101 and less than \$99,999, and
- (b) down to the nearest \$1,000, where the value determined is \$100,000 or greater.

Coming Into Force

58. This by-law shall come into force and effect upon approval by the minister.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Lower Similkameen Indian Band held at the Lower Similkameen Indian Band Administration Office, Keremeos, British Columbia, this [28th] day of [August] , 2002.

[Barbara Allison]

Chief

[Lauren Terbasket]

Councillor

[Theresa Dennis]

Councillor

[Richard Terbasket]

Councillor

SCHEDULE "A"
CLASSES OF PROPERTY

[Section 23(G)]

Class 1 – Residential

Class 1 property shall include only:

Residential Property, being:

(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:

- (a) land or improvements included in Class 10;
- (b) land or improvements or both in which the Crown in Right of Canada or the province of British Columbia has an interest or by an agent of either and are used for the purposes of:
 - (i) a penitentiary or correctional center,
 - (ii) a mental health facility as defined in the *Mental Health Act* of the Province of British Columbia, or
 - (iii) a hospital for the care of the mentally or physically handicapped;
- (c) land or improvements or both, used for hotels, motels, inns, bed and breakfast operations, campgrounds or any other property used for overnight accommodation, and offered for rent, or rented, for periods of less than 7 days to persons, or a person, as overnight accommodation for at least 50% of the 12-month period ending on October 31 of the year previous to the taxation year for which the assessment roll is completed, other than the portion of the property occupied by an interest holder as his residence.
- (B) improvements on land classified as a farm and used in conjunction with the farm operation, including the farm residence and outbuildings,
- (C) land having no present use and which is neither specifically zoned nor held for business, commercial, forestry or industrial purposes,
- (D) child care facilities.

Class 2 – Utilities

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 pipe line,
 - (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 or improvements or both:
- (F) included in Classes 1, 4, 8 or 10,
 - (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 – Forest Land

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

Class 4 property shall include only property referred to in section 24 of this by-law, that is to say:

- (A) land used in conjunction with the operation of industrial improvements, and
- (B) industrial improvements.

Class 5 – Light Industry

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

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

Class 7 property shall include only land meeting the definition of forest land which is classified as managed forest land and the land is being managed in accordance with a management plan which complies with the *Forest Act Practices Code Act* of British Columbia.

Class 8 – Recreational Property/Non-Profit Organization

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:

- (a) golf;
- (b) skiing;
- (c) tennis;
- (d) ballgames of any kind;
- (e) lawn bowling;
- (f) public swimming pool;
- (g) motor car racing;
- (h) trap shooting;
- (i) archery;
- (j) ice skating;
- (k) waterslides;
- (l) museums;
- (m) amusement parks;
- (n) horse racing and horseback riding;
- (o) rifle and/or pistol shooting;
- (p) roller skating;
- (q) marinas;
- (r) parks and gardens open to the public;

(s) hang gliding;

(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 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:

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

Class 9 – Farm

Class 9 property shall include only land for which the highest and best use is farming or agricultural use.

Apportionment

Where a property falls into two or more prescribed classes the assessor shall determine the share of the actual value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total actual value.

SCHEDULE “B”
PRESCRIBED MANUALS

[Section 24(A)]

Manual for Determining Costs of Industrial Improvement

1. Volumes 1 and 2 of the British Columbia Assessment Authority Major Industrial Properties Manual as deposited with the office of the Assessment Commissioner of the British Columbia Assessment Authority as of November 30 in any year are prescribed for the purposes of the definition of “cost of industrial improvement” in section 24 of this by-law.

Other Manual

2. The Marshall Valuation Service, as compiled by Marshall and Swift, is prescribed for the purpose of defining the “cost of industrial improvement” in section 24 of this by-law to the extent directed in Volumes 1 and 2 of the British Columbia Assessment Authority Major Industrial Properties Manual.

SCHEDULE “C”
EXEMPTION FROM INDUSTRIAL IMPROVEMENTS

[Section 24(B)]

The industrial improvements in plants or classes of plants described in column 1 of the following table that have less than the capacities set out opposite them in column 2 are exempt from the definition of “industrial improvements” in section 24(B) of this by-law.

Column 1 Plant	Column 2 Capacity
1. Placer mines	500 m ³ pay dirt per day
2. Mines, other than coal mines or placer mines	75 tonnes milling capacity per day or no milling capacity
3. Natural gas	2,850,000 m ³ per day
4. Sawmills that manufacture lumber and other wood products from raw logs	15 million fbm per year based on 480 shifts a year of 8 hours each shift
5. Remanufacturing plants, not part of a sawmill, which manufacture lumber or other wood products from rough lumber or cants, but not raw logs	30 million fbm of incoming lumber, rough lumber, or cants per year based on 480 shifts a year of 8 hours each shift
6. Chemical plants	5,000 tonnes per year
7. Building, refitting or repairing ships	750 tonnes light displacement weight retrieval capacity or no retrieval capacity

SCHEDULE "D"
DEPRECIATION OF INDUSTRIAL IMPROVEMENTS

[Section 24(D)(b)]

Interpretation

1. The following definitions apply herein:

"by-law" means this by-law,

"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" 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 age 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

1. Subject to the other provisions of this by-law, for the purposes of section 24 of this by-law, depreciation of an industrial improvement shall be applied in accordance with the following formula:

depreciation = annual depreciation rate age

where:

- (a) "annual depreciation rate" is the percentage rate set out in the table below in this schedule for the category of plant of which the industrial improvement is a part, and
- (b) "age" is the chronological age or, where parts of an industrial improvement have different chronological ages, the effective age of the industrial improvement.

Maximum Depreciation

1. If the depreciation determined under section 2 of this schedule for an industrial improvement is equal to or in excess of 80%, the depreciation shall be deemed to be 80%.

Closure Allowances

4.(A) If the assessor determines that:

(a) 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) a plant has been closed for a minimum of three 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.

(B) 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 an interest holder or plant manager of the plant confirms in writing that the closure or shut down is permanent, or

(b) a separate industrial improvement within a plant has been closed or shut down for a minimum of three 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 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.

(C) Subsection (B) applies only with respect to a complete industrial improvement and shall not be applied to a part of an industrial improvement.

(D) 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 (B) and (C).

TABLE
Industrial Improvement Depreciation Rates
[By category as listed in section 24(D)]

Category	Annual Rate of Depreciation
(a) mining, extracting, beneficiating or milling of metallic or non-metallic ore	6.50
(b) mining, breaking, washing, grading or beneficiating of coal	4.00
(c) production of aluminium	3.00
(d) smelting or refining of metal from ore or ore concentrate	3.00
(e) producing, manufacturing, processing or refining of petroleum or natural gas products	3.00
(f) manufacturing of lumber or other sawmill, mill or remanufacturing plant products	4.00
(g) manufacturing of wood veneer, plywood, particle board, wafer board, hardboard and similar products	4.00
(h) manufacturing of gypsum board	3.00
(i) manufacturing of pulp, paper or linerboard	3.00
(j) manufacturing of chemicals	4.00
(k) manufacturing of chemical fertilizer	3.00
(l) manufacturing of synthetic resin or the compounding of synthetic resins into molding compounds	3.00
(m) manufacturing of cement	3.00
(n) manufacturing of insulation	3.00
(o) manufacturing of sheet glass or glass bottles	3.00
(p) building, refitting or repairing ships	5.00
(q) (1) loading of cargo onto ships or barges, including associated cargo storage and loading facilities	5.00

(2)	the maritime structure of a grain terminal operation including piers, wharves, shipping galleries and loading gallery towers used to transport grain from a grain elevator to ships or barges, but excluding those things included in paragraph (q) (3)	5.00
(3)	grain elevators and associated structures	2.50

**SCHEDULE “E”
OATH OF OFFICE**

[Section 30(E)]

1. Every member of the board of review, before entering on his duties, shall take and subscribe before the band manager, or the surveyor of taxes, or a notary public or a commissioner for taking oaths the following oath or affirmation:

“I, _____, do solemnly swear [or affirm] that I will, to the best of my judgment and ability, and without fear, favour or partiality, honestly decide the appeals to the board of review which may be brought before me for hearing and decision as a member of the board of review.”

Confirmation of Roll
[Sections 35(A)(d), 42(A)(a) and 44(C)]

2. For the purposes of section 35(A)(d), 42(A)(a) and 44(C) of the by-law, the certificate by which a board of review shall identify and confirm the assessment roll shall be in form 1 or 2 of the following forms, as appropriate:

FORM 1

This roll comprising the gross assessed values of properties within the reserve of the Lower Similkameen Indian Band is hereby confirmed by the board of review and, except as may be amended upon further appeal or by means of an entry in a supplementary assessment roll, is hereby certified to be the assessment roll for the year 20__ .

Dated at _____, in the Province of British Columbia this _____ day of _____, 20__ .

FORM 2

This supplementary roll comprising the gross assessed values of properties within the reserve of the Lower Similkameen Indian Band is hereby confirmed by the board of review and, except as may be amended upon further appeal or by means of an entry in a revised or further supplementary assessment roll, is hereby certified to be a supplementary assessment roll for the year 20__ .

Dated at _____, in the Province of British Columbia this _____ day of _____, 20__ .

SCHEDULE "F"
NOTICE OF ASSESSMENT

[Sections 6(C)(a)]

TO: _____

ADDRESS: _____

RE: _____

(Description of property or taxable interest)

TAKE NOTICE that in respect of the above-noted parcel of land or interest in the land the following person(s) is/are liable to pay any taxes levied pursuant to the *Lower Similkameen Indian Band Property Taxation By-law*:

Names(s)

Address(es)

Classification

The assessed value of the land

The assessed value of the improvements

The assessed value of exempt land

The assessed value of exempt improvements

Total assessed value

Total net taxable value

TAKE NOTICE that if you are dissatisfied with the assessed value or classification of your interest in this property you have the right to appeal to the board of review of the Lower Similkameen Indian Band pursuant to section 30 of the *Lower Similkameen Assessment By-law*.

SCHEDULE "G"
STATUTORY DECLARATION OF ASSESSOR

[Section 9]

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 assessor for the Lower Similkameen Indian Band,
- (b) The assessment roll for the reserve lands of the Lower Similkameen Indian Band for the year 20__ has been completed in accordance with the *Lower Similkameen Indian Band Assessment By-law* and sets out the assessed value of the land and improvements within the reserve lands of the Lower Similkameen 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 out 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__) _____
)
 _____)

**LOWER SIMILKAMEEN INDIAN BAND
2002 TAXATION EXPENDITURE BY-LAW**

[Effective November 30, 2002]

WHEREAS the *Lower Similkameen Indian Band Taxation Expenditure By-law* was passed by the Chief and Council of the Lower Similkameen Indian Band in the best interest of the members of the Lower Similkameen Indian Band in accordance with section 83(2) of the *Indian Act* for the purposes of the expenditure of monies collected by the Lower Similkameen Indian Band pursuant to enabling by-laws made in accordance with section 83(1) of the *Indian Act*; and

NOW BE IT HEREBY RESOLVED THAT the following *Lower Similkameen Indian Band Taxation Expenditure By-law 2002* is hereby enacted pursuant to section 83(2) of the *Indian Act* for the purposes of the expenditure of monies collected by the Lower Similkameen Indian Band pursuant to enabling by-laws of the Lower Similkameen Indian Band made in accordance with section 83(1) of the *Indian Act*.

1. SHORT TITLE

The *Lower Similkameen Indian Band Taxation Expenditure By-law* may be cited in short form as the *Expenditure By-law*.

2. DEFINITIONS

In this *Expenditure By-law*,

“Annual Budget” means the budget for a Fiscal Year projecting all revenues and expenditures anticipated to be required for the provision of Local Services on-reserve during that Fiscal Year, as approved by the Band Council;

“Band” means the Lower Similkameen Indian Band and any successor thereto;

“Band Council” means the Chief and Council of the Band as elected by the eligible members of the Band pursuant to the *Indian Act* and any successor thereto;

“Band Council Resolution” means a motion passed and approved by a majority of the councillors of the band;

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

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

“Local Services” include:

General Government Services which include the following: tax appeals, tax administration, legislative, computers, general administration.

Taxes for Other Governments which includes the following: Provincial Government, Regional District Hospital, First Nations Finance Authority, Assessment Authority.

Protective Services which include the following: 911 administration, fire protection, police protection, inspections, emergency measures, animal/pest control.

Transportation Services which include the following: parking, street lights, public transit, traffic signals, roads and streets, roadsigns, transportation planning and engineering.

Recreational and Cultural Services include: local playground and parks, community center, local arena, local cultural facilities, local pool.

Fiscal Services include: contribution to reserve funds, homeowner grants, debt charges, capital funds, conditional transfers to other governments.

Community Development Services include: planning, engineering, housing, social assistance, public health, library.

Environmental Health Services include: water, refuse, sewer.

Other Expenditures include: surplus for year, or other years.

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

- (a) opening, widening, straightening, extending, grading, leveling, diverting or paving a road;
- (b) constructing a sidewalk, foot crossing, curbing bridge, culvert or embankment forming part of a street or constructing a system of storm drainage;
- (c) making, deepening, enlarging, or lengthening a common sewer or water system;
- (d) making sewer or water service connections to the road line on land abutting the main;
- (e) constructing a conduit for wires or pipes along or under a road;
- (f) public works services as they apply to the Reserve;
- (g) reconstructing, replacing or repairing of the above;

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

“Provisional Budget” means an interim or preliminary budget projecting revenues and expenditures anticipated to be required for the provision of Local Services on Reserve during all or part of that Fiscal Year but not an Annual Budget;

“Reserve” means those lands:

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

(b) that are within the boundaries of the Lower Similkameen Indian Reserves and any additions to Reserve subsequent to the enactment of this *Expenditure By-law*.

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

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

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

3. BUDGETS

3.1 On or before March 1 of each Fiscal Year, the Band Council will by Band Council Resolution direct the preparation of a Provisional Budget by the Band’s employee(s) or agent(s).

3.2 On or before 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 *Expenditure By-law*.

4. AUTHORIZED EXPENDITURES

4.1 All expenditures, including all costs of administrations, collections, realization of security, complaints, legal and consultant services, education, training and honoraria from the Taxation Fund will be made in accordance with the Annual Budget and the *Lower Similkameen Indian Band Property Taxation By-law* and when made are authorized expenditures from the Taxation Fund provided section 2.2 above has been complied with.

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

4.3 All monies deposited in the Taxation Fund and any interest earned thereon will be expended in accordance with the *Expenditure By-law* Annual Budget solely

for local purposes including the provision of Local Services on Reserve, capital projects and all costs associated with the administration and enforcement of the *Lower Similkameen Indian Band Property Assessment and Taxation By-laws* in accordance with subsection 3.1.

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

5. EXTENSION OF TIME

5.1 Provided that there has been substantial compliance with the provisions of this *Expenditure By-law*, a procedural irregularity, technical failure to carry out a provision of this *Expenditure By-law* or an insubstantial failure to comply with a requirement of this *Expenditure By-law* by the Band Council, the Surveyor of Taxes or any other person appointed to carry out the administration or enforcement of this *Expenditure By-law* does not in itself constitute a failure to comply with this *Expenditure By-law* by such person.

5.2 The chief and council may by Band Council Resolution extend the time for a period of thirty days by or within which anything is required to be done pursuant to this *Expenditure By-law* and anything done by or within such extended time is as valid as if it had been done by or within the time otherwise provided for in this *Expenditure By-law*.

6. BY-LAW REMEDIAL

6.1 This *Expenditure By-law* is to be construed as being remedial and is to be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objects.

7. TENSE

7.1 Where a provision or Schedule of this *Expenditure By-law* is expressed in the present tense, 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, future or past tenses.

8. HEAD NOTES

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

9. SEVERANCE OF SECTIONS

9.1 A finding by a court of competent jurisdiction that a section or provision of this *Expenditure By-law* is void does not affect or bear upon the validity of any other section or provision of this *Expenditure By-law* or this *Expenditure By-law* as a whole, same remaining in full force and effect, subject to section 10.1 below, notwithstanding the severance of such void section or provision.

10. USE OF FORMS AND WORDS

10.1 In this *Expenditure By-law*,

- (a) words signifying the masculine gender include the feminine gender and the neuter gender and, where necessary or the context permits, a person as defined in this *Expenditure By-law*;
- (b) words in the singular include the plural, and words in the plural include the singular; and
- (c) where a word or expression is defined, other parts of speech and grammatical forms of the same word or expression have corresponding meanings.

11. AMENDMENTS

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

APPROVED AND PASSED at a duly convened meeting of the Chief and Council of the Lower Similkameen Indian Band held at the Lower Similkameen Indian Band Administration Office, Keremeos, British Columbia, this [28th] day of [August], 2002.

[Barbara Allison]

Chief

[Lauren Terbasket]

Councillor

[Theresa Dennis]

Councillor

[Richard Terbasket]

Councillor

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

**LOWER SIMILKAMEEN INDIAN BAND
PROPERTY TAXATION BY-LAW**

[Effective November 30, 2002]

WHEREAS:

The Band Council of the Lower Similkameen Indian Band deems it advisable and in the best interests of the band to engage in, by by-law, the taxation for local purposes of land, or interests in land, in the reserve, including rights to occupy, possess or use land in the reserve.

NOW BE IT HEREBY RESOLVED:

That the following by-law, being the *Property Taxation By-law*, be and is hereby enacted for the purpose of engaging in taxation for local purposes of land, or interests in land, in the reserve, including rights to occupy, possess or use land in the reserve, pursuant to the provisions of the *Indian Act* and in particular pursuant to the provisions of subsection 83(1) of the *Indian Act*, and pursuant to the inherent right of self-government,

AND,

The *Property Taxation By-law* as enacted herein shall supersede any property taxation by-laws previously enacted by the Band council and approved by the Minister of Indian Affairs to the extent necessary to give full force and effect to the *Property Taxation By-law* for the 2002 taxation year and all following years,

AND,

That upon approval by the Minister of Indian Affairs, the *Property Taxation By-law* shall be of full force and effect.

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This by-law may be cited for all purposes as the *Lower Similkameen Indian Band Property Taxation By-law*.

INTERPRETATION

Interpretation

1.(1) In this by-law, including without limiting the generality of the foregoing in this section:

“actual value” means a 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,

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

“assessment by-law” means the *Lower Similkameen Indian Band Property Assessment By-law*, passed by the council and approved by the minister, and, where the context requires, all property assessment by-laws and assessment by-laws which may have been superseded by this by-law or by a previous property assessment or assessment by-law,

“assessment roll” includes a supplementary assessment roll and anything recorded as an addendum to the assessment roll,

“assessor” means an assessor appointed by the council under the assessment by-law,

“band” means the Lower Similkameen Indian Band, a band within the meaning of the *Indian Act*,

“band council resolution” means a resolution passed in accordance with section 2(3)(b) of the *Indian Act*,

“band land register” means the lists and files kept by the land management department of the band in which are listed or filed particulars in respect of property including particulars in respect of property not listed or filed in any land title office or reserve land register,

“band member” means a member of the band,

“board” and “board of review” means board of review appointed under section 30(A) of the assessment by-law,

“business day” means Monday through Friday, exclusive of statutory holidays,

“British Columbia Assessment Authority” means the British Columbia Assessment Authority as defined in the *Assessment Authority Act*,

“Chief and council” means council as defined herein,

“council” means the council of the Lower Similkameen Indian Band within the meaning of the *Indian Act*,

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

“general purposes” means environment, health, fiscal management and taxation for other purposes,

“improvements” means any building, fixture, structure or similar thing constructed or placed on or in land, or water over 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 the definition by subsection (2) and section 1.(1):

- (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,

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

“interest” includes any legal or beneficial right, title, estate or interest, except where the context refers to a rate of interest,

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

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

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

“land title office” means the land title office or offices for the land title district in which land located in the reserve may have been registered under the *Land Title Act* of the Province of British Columbia, and without limiting the generality of the foregoing but for greater certainty includes each land title office in which land located in any named reserve may have been so registered,

“local purposes” means general government services, protective services, transportation services, recreational and cultural services, community development services, environmental health services, fiscal services and taxes for other governments,

“manufactured home” means any structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to be moved from one place to another by being towed or carried, and to provide:

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

unless exempted pursuant to section 19(1)(e),

“manufactured home park” means land used or occupied by a person for the purpose of providing space for the accommodation of one or more manufactured homes and for imposing a charge, fee or rental for the use of that space,

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

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

“occupier” means:

- (a) a person who, if a trespass has occurred, is entitled to maintain an action for trespass,
- (b) a person in possession of land within the reserve that is held directly or indirectly under a lease, licence, agreement, easement or other record from the Crown, or who simply occupies the land,
- (c) a person in possession of land within the reserve that is held directly or indirectly under a lease, licence, agreement, easement or other record from a person who is exempted from taxation under the taxation by-law or any Act that applies to land in the reserve or who simply occupies the land, or

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

“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 of a highway and the right or interest of an occupier of Crown land,

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

“principal residence” means principal residence as defined in section 54 of the *Income Tax Act*, R.S.C.,

“property” includes land and improvements,

“property class” means a class of property established under section 23(G) of the *Assessment By-law*,

“quarter” means each of the three month periods in a calendar year beginning January 1, April 1, July 1, and October 1,

“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 or listed or filed in the band land register,

“reserve” has the same meaning as in the *Indian Act*,

“reserve land register” means the register or registers kept by the Department of Indian Affairs and Northern Development pursuant to section 21 of the *Indian Act* and the register or registers kept by the Department of Indian Affairs and Northern Development pursuant to section 55 of the *Indian Act*, and without limiting the generality of the foregoing but for greater certainty includes each such register relating to each named reserve,

“Schedule” means a schedule to this by-law,

“surveyor of taxes” means the surveyor of taxes appointed by council under this by-law,

“tax debtor” means a person with outstanding obligations to pay taxes imposed by this by-law,

“taxation by-law” means the *Lower Similkameen Indian Band Property Taxation By-law*, passed by the council and approved by the minister, and, where the context requires, all property taxation by-laws and taxation by-laws which may have been superseded by this by-law or by a previous property taxation or taxation by-law,

“taxation district” means a taxation district established pursuant to this by-law,

“taxation fund” means monies collected by the band under this by-law,

“taxation roll” means a taxation roll prepared under this by-law and includes a supplementary taxation roll,

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

“taxes” includes all taxes on property or other basis of assessment imposed, levied, assessed or assessable under this by-law, and all percentage additions, costs, penalties and interest added to taxes or imposed or payable under this by-law,

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

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

PART 2

ADMINISTRATION OF BY-LAW

Staff Appointments

3. The council shall appoint a surveyor of taxes, and the Surveyor of Taxes may appoint such staff as are considered necessary for the proper administration of this by-law.

Duty of Surveyor of Taxes

4. The surveyor of taxes appointed under this by-law shall:

(a) perform the duties required of the surveyor of taxes under this by-law, the assessment by-law and any other by-law in respect of the assessment or taxation of land or improvements, or both, and

(b) perform such other duties as may be required to effectively implement and administer this by-law and other by-laws of the band, when so directed by council.

Cancellation of Taxes

5. If taxes become delinquent and there is no property on which they may be levied, or there is no personal property which can be distrained for them, or in

default of sufficient distress, or are otherwise uncollectable, the surveyor of taxes shall forward to the council a statement giving a detailed list of all taxes on the books which the surveyor of taxes considers uncollectable, 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 jurisdiction, and the surveyor of taxes, if instructed by the council, shall cause the taxes to be cancelled on the books.

Administrative Procedures

6. The council may, by band council resolution, establish such administrative procedures, subject to the provisions of this by-law and the *Indian Act*, as may be required to carry out the provisions of this by-law effectively.

PART 3

GENERAL TAXATION PROVISIONS

Liability to Assessment and Taxation

7.(1) Subject to the provisions of the assessment by-law and this by-law, and for raising revenue for local purposes:

- (a) all property in the reserve is subject to assessment and taxation, and
- (b) every interest holder shall be assessed and taxed on the property in respect to which he is an interest holder.

(2) A manufactured home is deemed to be an improvement for the purpose of property assessment and taxation under the assessment by-law and this by-law.

(3) Taxes levied under this by-law relate to the full calendar year in which the levy is first made and are based on the assessed values of property as provided under the assessment by-law.

(4) Property shall be assessed and taxed in the names of all interest holders of the property.

Confidentiality

8.(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 any other by-law of the band,
- (b) in court proceedings relating to this or any other by-law of the band,
- (c) under an agreement that:

- (i) is between the band and another “band”, within the meaning of “band” as used in the *Indian Act*, another government, the British Columbia Assessment Authority, the British Columbia Municipal Finance Authority, or the First Nations Finance Authority,
 - (ii) relates to the administration or enforcement of any assessment by-law, taxation by-law, assessment enactment or taxation enactment, and
 - (iii) provides for the disclosure of information and records to and the exchange of similar information and records with that other “band”, government, the British Columbia Assessment Authority, the British Columbia Municipal Finance Authority, or the First Nations Finance Authority, or
- (d) for the purpose of the compilation of statistical information by the band, any government, the British Columbia Assessment Authority, the British Columbia Municipal Finance Authority, or the First Nations Finance Authority.
- (2) Subsection (1) does not apply in respect of a taxation roll.

Duty of Person Liable for Payment of Taxes

8. Every person shall comply with the provisions of this by-law and 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

9. A person fails to comply with this by-law and commits an offense in violation of this by-law, who, without reasonable excuse:

- (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 attend or to submit himself to examination on oath or otherwise,
- (d) fails to keep a book of account or record required to be kept by him, or,
- (e) fails to pay taxes as and when required by this by-law.

False Returns and Records a Failure to Comply

10. 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 the return 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

11. A person who without reasonable excuse 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

12.(1) A person who fails to comply with this by-law or with any duty imposed by this by-law may, upon fourteen days notice to appear before the band council to show cause why services should not be discontinued, have any services provided by the band or pursuant to any contract with the band to the person or to the property in respect of which the person is an interest holder, discontinued pursuant to section 45(1).

(2) A discontinuance of services to a person under subsection (1) shall be in addition to, and shall not limit or derogate from, any other right or remedy that the band is entitled to under this by-law in respect of the failure of the person to comply with this by-law.

Liability of Officers of Corporations

13. A director, manager, secretary or other officer, agent or trustee of an association or corporation, or a member, agent or trustee 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 and such director, manager, secretary or other officer, agent or trustee of an association or corporation, or a member, agent or trustee of a partnership or syndicate shall be jointly and personally liable with the association, corporation, partnership or syndicate for payment of the taxes due and the penalties established by this by-law for failure to comply with this by-law.

Date for Payment of Taxes

14.(1) Taxes levied in a taxation notice mailed under section 24(1), 24(8), or 24(10), are due and payable at the location specified in the taxation notice before 4:00 p.m. on the first business day following July 1 of the year they are first levied and shall be deemed to have been imposed on and from the 1st day of January of such year.

(2) If a portion of the taxes referred to in subsection (1) remains unpaid at 4:00 p.m. on the first business day following July 1 of the year they are first levied and remain unpaid on September 1, there shall be added to them, a penalty as provided in Schedule 1, 5% of the unpaid taxes and an additional 5% on September 1 and the amount so added shall for all purposes be deemed part of the taxes.

(3) If a portion of the taxes referred to in subsection (1), including penalties, remains unpaid on December 31 in the year they are first levied, they are deemed

delinquent on that day, and after that day shall bear interest at the rate provided in Schedule 1 until actually paid or recovered. Accrued interest shall for all purposes be deemed part of the delinquent taxes as if it had originally formed part of the taxes.

(4) The rate of interest under subsection (3) shall be set for each quarter at 5% above the prime lending rate on Canadian dollar commercial loans in Canada made to the prime risk commercial customers by the principal banker to the band as that rate stood on the 15th day of the month immediately preceding that period.

Due Date for Taxes Levied in Supplementary Taxation Notice

15.(1) Taxes levied in a supplementary taxation notice mailed or sent under section 24(8) are due and payable 38 days after the statement date in the notice.

(2) A penalty, calculated as follows, shall be added to any portion of the taxes due and payable referred to in subsection (1) that remains unpaid after the due date;

(a) if the taxes were levied in respect of the taxation year in which the supplementary taxation notice is mailed or sent and the due date is on or after the first business day following July 1 of that year, the penalty equals 10% of the unpaid taxes,

(b) if the taxes were levied in respect of a taxation year before the year in which the supplementary taxation notice is mailed or sent, the penalty equals 10% of the unpaid taxes.

(3) Section 15(2) applies in respect of taxes due and payable levied in a supplementary taxation notice, except that taxes referred to in subsection (2)(b) that remain unpaid the day after the due date are deemed to be delinquent on that day.

Interest on Prepaid Taxes

16.(1) The surveyor of taxes shall, and is hereby authorized to, receive on behalf of a taxpayer deposits of money to be applied to taxes levied under this by-law, pursuant to Schedule I.

(2) Interest at the rate of interest provided in Schedule I shall be payable to a taxpayer who deposits money pursuant to subsection (1).

Taxation Fund and Expenditures

17.(1) All taxes and other monies raised under this by-law shall be placed or deposited in a special account or accounts maintained in the name of the band in a chartered bank, credit union, trust company, the First Nations Finance Authority, or an association which provides for the pooling and investment of funds raised through property taxation.

(2) The band may apply to receive funds by way of grant in lieu of taxes from the Crown or any Crown corporation and 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 to do so.

(3) The following expenditures of funds raised under this by-law are hereby authorized:

- (a) refunds of overpayment of taxes due under this by-law,
- (b) refunds of that part of a deposit referred to in subsection (1) in excess of tax payable,
- (c) all expenses of preparation and administration of this by-law and of preparation and administration of the assessment by-law,
- (d) remuneration of the surveyor of taxes and any other employees of the band involved in the administration of this by-law,
- (e) remuneration of the assessor and any other employees of the band involved in the administration of the assessment by-law,
- (f) payments due under any contract of service entered into pursuant to the assessment by-law,
- (g) remuneration of members of a board of review under the assessment by-law,
- (h) all expenses of enforcement of this by-law or of the assessment by-law, including legal costs,
- (i) all expenses incurred in defending any challenge to this by-law, the assessment by-law or to the expenditure by-law or any of the provisions, including legal costs,
- (j) payments due under any service agreement entered into between the band and any municipality or other government in respect of the provision of services to the reserve or to any other “reserve” or “special reserve” (as those terms are defined in the *Indian Act*) of the band,
- (k) expenses incurred in the preparation, administration and enforcement of all by-laws made pursuant to sections 81, 83 and 85.1 of the *Indian Act*,
- (l) an annual contribution of ten percent (10%) of the annual gross taxes to a cumulative capital projects fund to be used from time to time for such capital projects as may be authorized by by-law,
- (m) an annual contribution of ten percent (10%) of the annual gross taxes to an income contingency fund to be used as designated by Chief and council

from time to time for extraordinary expenditures authorized under subsection (3)(a) through (k).

(4) Except as otherwise provided in subsection (3), all expenditures made out of monies under this by-law shall be made under authority of a separate by-law.

Place and Mode of Payment

18.(1) Taxes are payable to the band at the office of the Surveyor of Taxes, Lower Similkameen Indian Band Administration Office, Keremeos, British Columbia, and may be paid by cash, cheque, post office money order, postal note or express orders.

(2) Payment tendered by cheque or other order shall be made payable in the name of the "Lower Similkameen Indian Band" and the tax shall be deemed not paid, even if a receipt is given, until the amount of the cheque or order is actually received by the band.

(3) If taxes are in arrears and part payment is received, the payment shall be applied firstly to accrued interest and then to arrears and penalties and any balance shall be applied on account of current taxes.

(4) On receipt of payment of taxes the Surveyor of Taxes shall, at the request of the interest holder, issue an official receipt to the payer. The cancelled cheque of the payer shall constitute an official receipt.

(5) The Surveyor of Taxes shall not:

- (a) waive the liability of any person to pay in full an amount due and payable under this by-law to the band, or
- (b) extend the time within which payment is to be made.

PART 4

EXEMPTIONS AND TAXATION

Property Exempt from Taxation

19.(1) The following property is exempt from taxation:

- (a) property of a band member held under a cp, except any part of the property of a band member held under a cp that is used or occupied or that is subject to an interest held:
 - (i) by a person or persons who are not band members, or
 - (ii) under a lease, license, permit or any arrangement pursuant to which such person or persons pay, or have an obligation to pay, rent, license fees or other monies to any persons;

(b) property of the band located within lands that are not designated lands as defined in the *Indian Act* or surrendered lands as defined in the *Indian Act*, except any part of the property of the band that is used or occupied:

(i) by a person or persons who are not band members, or

(ii) under a lease, license, permit or any arrangement pursuant to which such person or persons pay, or have an obligation to pay, rent, license fees or other monies to any person, including without limitation the band;

(c) notwithstanding subsection (1)(a) and subject to subsection (3), property used and occupied by the band chiefly for the administration of the affairs of the band;

(d) notwithstanding subsection (1)(b) and subject to subsection (3), property of an organization, incorporated or otherwise, owned or controlled by the band, or an aboriginal organization, unless the council by-law declares that this exemption shall not apply;

(e) manufactured homes licensed and equipped to travel on a public highway, that are occupied by a person or persons not ordinarily resident on the reserve and are situated within a mobile home park or manufactured home park for a period of less than 60 days;

(f) campers, motor homes or any vehicle that is capable of being towed on its own permanent wheels and under carriage by motor vehicle, has a current license as a trailer under the *Motor Vehicle Act*, R.S.B.C. 1979, c.288, as amended from time to time, for use on a highway and is not used as a principal residence;

(g) a floating manufactured home other than a floating manufactured home that is anchored or secured, for a period of 60 days or more during a year, to land, a structure or a buoy in a manufactured home park that is covered by water;

(h) if, and for howsoever long as council, by band council resolution, may approve, the property of a municipality that is maintained and operated as park or a recreation ground or for athletic or recreational purposes by the municipality;

(i) property owned by a body corporate, all issued and outstanding shares of which are held by a band member, which is used and occupied by the band member holding all of the issued and outstanding shares of the body corporate, as that band member's principal residence;

(2) Where an interest in property is exempt from taxation, that fact does not affect the liability to assessment or to taxation of any other interest in the same property.

(3) The surveyor of taxes shall determine whether:

(a) for the purposes of subsection (1)(c), property is used and occupied by the band primarily for the administration of the affairs of the band,

(b) for the purposes of subsection (1)(d), any organization is owned or controlled by the band,

(c) for the purposes of subsection (1)(a), any part of the property of a band member held under a cp, is used or occupied:

(i) by a person or persons who are not band members, or

(ii) under a lease, license or any arrangement pursuant to which such person or persons pay, or have an obligation to pay, rent, license fees or other monies to any person, including without limitation the band, or

(d) for the purposes of subsection (1)(b), any part of the property of the band is used or occupied:

(i) by a person or persons who are not band members, or

(ii) under a lease, license or any arrangement pursuant to which such person or persons pay, or have an obligation to pay, rent, license fees or other monies to any person, including without limitation the band,

and any such determination shall be final and conclusive for all purposes unless and until the surveyor of taxes shall make a contrary determination under this subsection (3).

(4) Notwithstanding subsection (1) through (3), all land and interests in land are liable to service and local improvement charges.

(5) Where an interest in land is not subject to taxation, that fact does not affect the liability to taxation of any other interest in the same land.

(6)(a) 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.

(b) 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.

Joint Liability to Taxation

20. Where two or more persons are liable to assessment and taxation in respect of the same property, those persons are liable jointly and severally to taxation.

PART 5
LEVY OF TAX

Levy of Tax

21.(1) Subject to section 19, there is hereby imposed and levied each calendar year on all property subject to taxation under this by-law.

(2) Taxes imposed and levied pursuant to subsection (1) shall be deemed for all purposes to be imposed and levied as taxation for local purposes.

Variable Tax Rate System

22.(1) There are hereby established as taxation districts those taxation districts listed in column 1 of Schedule II.

(2) Each taxation district shall consist of the whole or part of those reserves as described and set out in column 2 of the part of Schedule II relating to the taxation district.

(3) Subject to subsection (5), council shall enact a by-law with the approval of the minister establishing, imposing and levying the tax rate for each separate property class within each separate taxation district.

(4) A by-law enacted pursuant to subsection (3) shall include a schedule (in subsection (6) called the "Rate Schedule") substantially in the same form as Schedule II, in which shall be set out in column 4 the tax rate established for each separate property class within each separate taxation district.

(5) Tax rates may vary for each separate taxation district and for each separate property class within each separate taxation district.

(6) All tax rates established, levied and imposed pursuant to subsections (3) and (4) shall be applied against each \$1,000.00 of actual value of property on the assessment roll applicable in the appropriate property class set out in column 3 in the Rate Schedule within the appropriate taxation district set out in column 1 in the Rate Schedule.

Example of Calculation of Amount of Tax Imposed and Payable
during a taxation year under this section:

If:

- the taxation year is 2002,
- the taxable property is located with a Lower Similkameen Indian Band reserve,
- the taxable property is classified as being property class 6 (Business & Other),

- the by-law enacted by council and approved by the minister pursuant to subsection (3) establishes, levies and imposes a tax rate of 22.0682 for property class 6 in the Lower Similkameen Indian Band Reserve Taxation District, and
- the taxable property has an actual value of \$276,543.00 on the assessment roll applicable for the 2002 taxation year, and therefore the tax rate of 22.0682 shall be applied against 276.543 thousand dollars,

then the amount of tax imposed, levied and payable for the taxation year in respect of the taxable property shall be:

$$22.0682 \times 276.543 = \$6,102.81$$

(7) Notwithstanding subsection (6), where the amount of tax levied on a taxation property in a taxation year is less than \$500.00, the taxable property shall be taxed \$1 for the taxation year, and that sum shall be placed on the taxation roll.

PART 6 TAXATION ROLL

Taxation Roll

23.(1) Where pursuant to the assessment by-law the assessment roll has been completed by the assessor and pursuant to section 22(3) of this by-law the tax rate for each property class within each separate taxation district has been established for the taxation year, the surveyor of taxes shall forthwith prepare a taxation roll in which shall be entered each parcel of taxable property described in the assessment roll for the year.

(2) The taxation roll may be an extension of the assessment roll and shall be prepared as and contain the information specified in Schedule XVI.

(3) Where a person is named in an assessment roll as a person assessed in respect of property, he shall be deemed for the purposes of preparation of the taxation roll to be an assessed interest holder of the property.

(4) The taxation roll shall be amended from time to time by a supplementary taxation roll as may be necessary to incorporate changes or amendments made to the assessment roll under the assessment by-law or whenever a supplementary assessment roll is created.

Taxation Notice and Supplementary Taxation Notice

24.(1) On completion of the taxation roll the surveyor of taxes shall forthwith mail to every person named in it a taxation notice.

(2) The mailing or sending of the taxation notice, as the case may be, constitutes a statement, and demand for payment, of the taxes and other amounts set out in the taxation notice.

(3) The surveyor of taxes is not required to mail or send a taxation notice to a person exempt from taxation under this by-law.

(4) The taxation notice shall be directed to each assessed interest holder at their last known address.

(5) The surveyor of taxes may at any time send a true copy of any taxation notice sent by him under this section to any person who is an interest holder in respect of the taxable property.

(6) Taxes levied and collected under this by-law shall, except as otherwise provided, be calculated, levied and accounted for by the surveyor of taxes to the council on the assessed values entered in the assessment roll as provided under the assessment by-law.

(7) The duties imposed on the Surveyor of Taxes as to the annual taxation roll and all provisions of this by-law on taxation rolls apply to supplementary taxation rolls.

(8) Unless a supplementary assessment roll has been incorporated into the taxation roll, the Surveyor of Taxes shall mail to every person named on the supplementary taxation roll a supplementary taxation notice.

(9) Subsection (5) applies in respect of the supplementary taxation roll and supplementary taxation notices.

(10) Where, before or after the taxation roll is completed and before a taxation notice is mailed, 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 Surveyor of Taxes may incorporate the supplementary assessment roll into the taxation roll to reflect the amended tax payable and may issue a single taxation notice showing the amended tax payable.

Taxation Roll Open to Public

25. The taxation roll shall be placed in the Lower Similkameen Indian Band taxation office, or such other place as the council may direct, and the roll shall be open to public inquiry during the hours from 9:00 a.m. to 5:00 p.m., except for Saturdays and Sundays and statutory holidays.

Taxation Roll Property of the Lower Similkameen Indian Band

26. The taxation roll is the property of the band.

Refund of Taxes Wrongfully Assessed

27.(1) Except as provided in this section, no person has a right to recover monies paid to the Lower Similkameen Indian Band as taxes paid under a mistake.

(2) Council shall refund the amount paid in excess of liability where, subsequent to completion or certification of a tax roll under this Part, it is shown that for the current taxation year a property recorded on the taxation roll was not liable to taxation, or a person had been taxed in excess of liability, or a person was wrongly named as an interest holder. Except by Order of a Court, no refund will be made after December 31 of the year following the year in which the tax notice was issued.

(3) Where taxes imposed under this by-law are due from a person liable for the unpaid taxes to whom an amount is to be refunded under this section, the amount may, at the request of the person liable for the unpaid taxes, be refunded in whole or in part by being applied as a credit on account of the taxes due or accruing due.

Power to Reduce Taxes by Amounts Equal to Lower Similkameen Indian Band Grants

28. Council may from time to time provide for a general reduction of taxes due by a taxpayer for a taxation year in an amount determined by band council resolution, to be known as the Lower Similkameen Indian Band Grants, provided however that the balance of taxes must be actually paid within the taxation year, or no reduction will be allowed.

Power to Delay Taxes for Poverty and Sickness

29.(1) Council may, at any time after the mailing of taxation notices for that year, with or without notice, receive a petition from an interest holder of property who declares himself, from sickness or extreme poverty, unable to pay the taxes levied against him, and may delay the due date for the payment of taxes due by the petitioner until April 30 of the year following the year in which taxes were due, or reject the petition.

(2) If council delays the due date for payment of taxes pursuant to subsection (1), it shall waive penalties and it may as a condition of granting such delay require the petitioner to:

- (a) pay interest on the tax arrears at such rate as determined under section 14(4), and
- (b) provide any form of security for payment of the tax arrears that council deems appropriate,

and in every such case the Surveyor of Taxes may register a lien on the property which lien shall attach to the entire property taxed, and without limiting the foregoing, attaches to the interest of a subsequent interest holder of the property.

Collection Pending Appeals

30. Where:

- (a) an appeal in respect of the completed assessment roll is made to a board of review under the assessment by-law,
- (b) an appeal from the decision of a board of review or in respect of an omission or refusal of the board of review to hear or determine an appeal, is made to the Federal Court of Canada Trial Division, under the assessment by-law, or
- (c) an appeal from a decision of the Federal Court of Canada Trial Division, referred to in paragraph (b) is made to the Federal Court of Appeal,

the giving of any notice of appeal or delay in hearing any appeal, shall not affect the due date, the delinquency date, the interest, penalty, or any liability for payment 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:

- (d) by a decision of the board of review under the assessment by-law upon completion of the hearing of the appeal referred to in paragraph (a) and no appeal from such decision is made to the Federal Court of Canada Trial Division, under the assessment by-law within the time permitted under the assessment by-law for an appeal in respect thereof;
- (e) by a decision of the Federal Court of Canada Trial Division, upon completion of hearing an appeal referred to in paragraph (b) and no appeal from such decision is made to the Federal Court of Appeal within the time permitted for appeal in respect thereof, or
- (f) by a decision of the Federal Court of Appeal,

then the band shall refund to the taxpayer the tax or excess tax paid by him, or any interest or penalty imposed or paid on the tax or arrears.

Apportionment of Taxes

31.(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 shall, by certificate signed by him, deposit with the surveyor of taxes on behalf of the 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 surveyor of taxes shall 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.

(3) On satisfactory evidence being produced to the surveyor of taxes that a property has become exempt or taxable or ceased to be exempt or taxable, the surveyor of taxes shall apportion the taxes in accordance with the number of days in the taxation year that the property has become exempt or taxable or ceased to be exempt or taxable.

Costs of Collection

32. The surveyor of taxes shall charge the person named in a taxation roll with all reasonable costs which are incurred in the collection of all taxes, interest, penalties or other costs imposed by this by-law, including legal costs. Such costs shall be in accordance with Schedule III.

PART 7

RECOVERY OF TAXES

Recovery: Personal Liability

33.(1) An interest holder named in the taxation roll in any year is liable for all taxes imposed in respect of the property during the year and all unpaid taxes imposed in respect of the property in, or in respect of, previous years.

(2) All taxes payable under this by-law are debts due to the band. Taxes are recoverable by:

- (a) action in a court of competent jurisdiction,
- (b) filing of a special lien,
- (c) seizure and sale of personal property by distress,
- (d) cancellation of proprietary interests held by the interest holder,
- (e) sale of improvements and proprietary interests held by the interest holder,
- (f) garnishment of rent owed to the interest holder,
- (g) by garnishment of other monies owed to the interest holder,
- (h) by forfeiture of property held by the interest holder,
- (i) by discontinuance of services provided by the band, and
- (j) in any other manner provided in this by-law or at law.

Proving Tax Debt

34. Any tax, or portion thereof, due and payable under this by-law that has not been paid shall be certified by the surveyor of taxes, who shall attach a copy

of that part of any taxation roll that refers to the taxes which are payable. Such certification shall be in the form provided in Schedule IV, and when so certified is *prima facie* proof of the debt.

Special Lien and Priority of Claim

35.(1) Taxes due and payable are a special lien and encumbrance in favour of the band on the entire property taxes.

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

(3) A certificate issued under section 34 may:

(a) if relating to an interest that is registerable in the reserve land register kept pursuant to section 21 of the *Indian Act*, be registered therein,

(b) if relating to an interest that is registerable in the surrendered and designated lands register kept pursuant to section 55 of the *Indian Act*, be registered therein, and

(c) if relating to an interest that is not registerable in a register referred to in paragraph (a) or (b), be listed or filed in the band land register,

(d) be filed with the District Registrar of the Supreme Court of British Columbia and when so filed, the certificate shall be of the same force and effect and proceeding may be taken on the certificate as if it were a judgment of the court for the recovery of a debt in the amount stated in the certificate against the person or persons named in the certificate, and

(e) may be filed in the registries established pursuant to the *Manufactured Home Act* or the *Personal Property Security Act* as amended from time to time.

(4) When registered pursuant to subsection (3), the special lien and encumbrance shall have priority over every other claim, privilege, lien, charge, security interest, or encumbrance of every person, from the time of its registration.

(5) When all taxes levied against the property have been paid, the surveyor of taxes shall certify that the special lien and encumbrance against the property referred to in subsection (1) has been discharged, and shall register such certification where necessary, including:

(a) if the certificate issued under section 34 was registered pursuant to subsection (3)(a), the reserve land register kept pursuant to section 21 of the *Indian Act*,

(b) if the certificate issued under section 34 was registered pursuant to subsection (3)(b), the surrendered and designated lands register kept pursuant to section 55 of the *Indian Act*, and

(c) if the certificate issued under section 34 was listed or filed pursuant to subsection (3)(c), the band land register.

Such certification shall be sufficient proof of the payment of the taxes and the discharge of the special lien or encumbrance referred to in subsection (1).

(6) No property subject to a special lien and encumbrance or any interest therein shall be sold, transferred or assigned, nor shall there be any further transaction in respect of such property, until the special lien and encumbrance has been discharged in accordance with subsection (5).

(7) Notwithstanding subsection (5), no sale, transfer, assignment or transfer of possession of property or any interest therein referred to in subsection (5) shall affect any right of distress or sale of the property under this by-law for the recovery of taxes.

(8) Where property or any interest therein is sold, transferred or assigned, the amount of the unpaid special lien and encumbrance constitutes a first charge on the proceeds of sale.

(9) The special lien and encumbrance is not lost or impaired by reason of any neglect or technical error or omission including, without limiting the generality of the foregoing, by any neglect, error or omission of council, the surveyor of taxes, or any other person, 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, subject to the subsection (4) in respect of priorities only, by way of registration.

Demand for Payment and Notice of Enforcement Proceedings

36.(1) In January following the year for which taxes are imposed, or so soon as is practical thereafter, the surveyor of taxes shall prepare a list of taxes which have not been paid, together with the name of the assessed taxpayers named in the taxation roll liable for payment of unpaid taxes. The list shall be submitted to the council who shall approve that notice be given to all persons named that collection proceedings may be taken against them for recovery of overdue taxes.

(2) Following receipt of the approval provided pursuant to subsection (1), the surveyor of taxes shall, by mail or personal delivery to the taxpayer's last known address, and in the form set out in Schedule V, serve a demand for payment and notice of pending enforcement proceedings on all persons whose names are on the approved list, and all persons who have an interest in the property in respect of which taxes have not been paid.

(3) Failure to give notice required by this section does not affect the validity of proceedings taken for the recovery of taxes under this by-law.

Distress: Seizure of Personal Property and Sale of Personal Property Seized by Distress

37.(1) If the taxes or any portion thereof remain unpaid, after the time provided by the demand for payment and notice of enforcement served pursuant to subsection 36(2), then proceedings by way of distress of personal property owned by a taxpayer indebted to the Lower Similkameen Indian Band for unpaid taxes and located on the Lower Similkameen Indian Band reserve lands, as set out in this section, may be taken by the surveyor of taxes.

(2) The surveyor of taxes may serve a notice of distress on the tax debtor, in the form set out in Schedule VI.

(3) If the taxes, or any portion thereof, remain outstanding following the time provided by the notice of distress, then the surveyor of taxes shall himself or by an agent, bailiff or sheriff effect a seizure by distress of the personal property generally described in the notice of distress referred to in subsection (2) and post a notice of the personal property which is seized pursuant to this section on the property in respect of which the tax debtor is an interest holder. The seized personal property shall then be in the possession of the band, as represented by the surveyor of taxes.

(4) So long as the taxes, or any portion thereof, remain outstanding, no personal property seized pursuant to subsection (3) which is located on reserve shall be removed therefrom, and any such removal shall be considered a trespass.

(5) If the surveyor of taxes seizes by distress the tax debtor's personal property pursuant to subsection (3), and the tax debtor does not commence legal proceedings in a court of competent jurisdiction within 30 days after the date of such seizure challenging such, the personal property may be sold in accordance with this section and the tax debtor is estopped from denying the validity of the seizure and sale of such personal property.

(6) Upon the expiration of 30 days after a seizure by distress pursuant to subsection (3), if the outstanding taxes have not been paid in full, the personal property 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 applied for payment of taxes.

(7) A notice of sale of personal property seized by distress in the form of Schedule VII to this by-law shall be published once in at least one newspaper, whether distributed free or by sale, of general local circulation no less than 7 days prior to the sale, and shall be posted on the property in respect of which the tax debtor is an interest holder.

(8) The sale of the personal property seized by distress shall be conducted at the time and place advertised pursuant to subsection (7), unless it is necessary to adjourn such sale. If an adjournment is necessary an additional notice shall be published in the manner provided by subsection (7).

(9) Any surplus resulting from the sale conducted pursuant to subsection (8), after deducting all liabilities of the tax debtor, including all reasonable costs and charges arising from the sale, shall be paid to the owner of the personal property seized. In the event that the surveyor of taxes is uncertain as to the person entitled to such surplus the surveyor of taxes shall pay such money into court by way of interpleader action.

(10) Any goods and chattels of any tax debtor that would be exempt from seizure under a writ of execution issued out of a superior court of the province of British Columbia are exempt from seizure under this section.

Cancellation of Proprietary Interest Held by Taxpayer

38.(1) Upon the expiration of 6 months after the time provided in the demand for payment and notice of enforcement proceedings served pursuant to subsection 36(2), the surveyor of taxes may request authorization from the council to issue a notice of cancellation of the tax debtor's interest in the reserve and upon receiving such authorization may issue a notice in the form of Schedule VIII. Prior to giving such authorization the council shall obtain the consent of such other party as may be lawfully required.

(2) The surveyor of taxes shall mail a copy of the notice of cancellation referred to in subsection (1) to every place where the interest is registered.

(3) Where taxes with interest are not paid within 30 days of the mailing of the notice of cancellation, the tax debtor's interest in the reserve may be cancelled. The surveyor of taxes shall certify the cancellation in the form provided in Schedule IX. A certificate issued under this subsection shall:

- (a) if relating to an interest that was registered in the reserve land register kept pursuant to section 21 of the *Indian Act*, be registered therein,
- (b) if relating to an interest that was registered therein, be registered in the surrendered and designated lands register kept pursuant to section 55 of the *Indian Act*, and
- (c) if relating to an interest that was not registered in a register referred to in paragraph (a) or (b), be listed or filed in the band land register.

Sale of Improvements or Proprietary Interests

39.(1) The surveyor of taxes may, upon the expiration of six months following the service of the demand for payment and notice of enforcement proceedings pursuant to section 36(2) and upon receiving the authorization provided for in

section 38(1), serve upon the tax debtor a notice of sale of improvements and disposition of interests on reserve, in the form of Schedule X.

(2) Upon the expiration of the time provided by the notice served pursuant to subsection (1) and failure of the tax debtor to pay the outstanding taxes or commence legal proceedings in a court of competent jurisdiction challenging the sale or disposition, the surveyor of taxes shall sell the improvements and dispose of the interest of the tax debtor in the reserve by public auction, or pursuant to subsection (4) by public tender.

(3) A notice of sale of improvements and disposition of interest in the reserve in the form of Schedule X 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 property in respect of which the tax debtor is an interest holder.

(4) If in the sole discretion of the surveyor of taxes, the sale of improvements and disposition of the interest in the reserve pursuant to subsection (2) would fairly and efficiently occur by sale by public tender, then the surveyor of taxes shall seek prior approval from the council to hold the sale and disposition by public tender. Upon granting such approval, the council shall prescribe the method of public tender, including the conditions of sale, method of publication or circulation, and conditions attached to the acceptance of any offer.

(5) 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 manner provided by subsection (3).

(6) The sale of the improvements and disposition of the interest in the reserve by public tender approved by the council pursuant to subsection (4), shall be conducted in the manner provided by the council pursuant to that section.

(7) The surveyor of taxes, upon receiving the prior approval of the council, may at any sale and disposition conducted pursuant to subsections (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.

(8) Where the surveyor of taxes sets an upset price pursuant to subsection (7), and there is no bid at the sale and disposition conducted pursuant to subsections (2) or (4) that is equal to or greater than the upset price, the band shall become the purchaser of the improvements and the holder of the tax debtor's interest in the reserve at the upset price.

(9) At any time within 12 months after the sale and disposition held pursuant to subsections (2) or (4), the tax debtor may redeem his improvements and interest in the reserve by paying to the surveyor of taxes the full amount of all taxes for

which the improvements were sold and the interests disposed, together with all taxes which have subsequently fallen due.

(10) If upon the expiration of the redemption period provided by subsection (9), any amount of the taxes remains outstanding, the sale of the improvements and disposition of the interests shall be considered final and the purchaser shall obtain title to the improvements and to the tax debtor's interest in the reserve. The surveyor of taxes shall certify the sale in the form provided in Schedule XI. A certificate issued under this section shall:

- (a) if relating to an interest that was registered in the reserve land register kept pursuant to section 21 of the *Indian Act*, be registered therein,
- (b) if relating to an interest that was registered therein, be registered in the surrendered and designated lands register kept pursuant to section 55 of the *Indian Act*, and
- (c) if relating to an interest that was not registered in a register referred to in paragraph (a) or (b), be listed or filed in the band land register,

and shall be served on the tax debtor.

(11) Upon the filing of the certificate provided by subsection (10), 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.

(12) Upon the filing of the certificate provided by subsection (10), any surplus monies 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 the surveyor of taxes is uncertain as to the person entitled to such surplus the surveyor of taxes shall pay such money into court by way of interpleader action.

(13) Upon the filing of the certificate provided by subsection (10), any remaining debt of the tax debtor with respect to the property referred to in the certificate, including all costs and charges arising from the sale and disposition, shall be extinguished.

(14) If, pursuant to subsections (8) and (10) the band has become the owner of the improvements and interest in the reserve, the surveyor of taxes may sell such within 90 days for not less than the upset price set pursuant to subsection (8).

Garnishment of Rent

40.(1) Where taxes are due on property occupied by a lessee whose landlord is liable for the taxes, the surveyor of taxes may, by registered mail, in the form set out in Schedule XII, give no less than 30 days' notice to the landlord that, on

continued default of payment of taxes, the surveyor of taxes shall proceed with collection of rent under this section.

(2) Where a landlord fails to pay taxes in full within 30 days after the surveyor of taxes gives notice pursuant to subsection (1), the surveyor of taxes shall give the lessee notice in writing, in the form set out in Schedule XII, to pay to the band the rent otherwise due and owing as it becomes due, and from time to time, until the amount of the outstanding taxes are paid in full.

(3) A lessee may deduct from his rent any amounts paid by him or her to the band in response to a notice served pursuant to subsection (2).

Garnishment of Other Monies

41.(1) When the surveyor of taxes has reasonable knowledge that a person is, or will be, within 90 days, liable to make a payment to a tax debtor then the surveyor of taxes may serve a garnishee notice by registered mail or in person, in the form of Schedule XII, on that person requiring that those monies, in whole or in part, be paid to the band on account of the outstanding taxes of the tax debtor. The garnishee notice shall also be served on the tax debtor.

(2) Unless the taxes of the tax debtor have been paid, the recipient of a garnishment notice pursuant to subsection (1), shall pay the amount immediately, or, if the amount is not yet payable to the Tax debtor when the amount becomes payable, to the surveyor of taxes.

(3) Monies paid to the surveyor of taxes pursuant to subsection (2) shall be deposited into an interest bearing account and shall be paid against the tax debtor's outstanding taxes, upon the expiration of 30 days from the receipt of such, unless the tax debtor has initiated court proceedings in a court of competent jurisdiction with respect to such payment.

Special Fees and Charges

42.(1) This section applies to

1. fees or charges imposed under this by-law for work done or services provided to land or improvements, or

2. amounts that the band is entitled to recover for work done or services provided to land or improvements under any provision of this by-law that authorizes the band to recover amounts in the event of default by a person.

(2) An amount referred to in subsection (1)

(a) may be collected in the same manner and with the same remedies as ordinary taxes on land and improvements under this by-law, and

(b) if it is due and payable by December 31 and unpaid on that date, is deemed to be taxes in arrears.

Forfeiture of Property

43.(1) Notwithstanding any other action for the recovery of taxes set out in this by-law, if any taxes remain unpaid until the end of December of the second year after the calendar year in which they were first imposed, the Council may, by by-law, declare the tax debtor's interest in the reserve in respect of which the taxes remain unpaid shall, subject to subsections (2), (3), (4) and (5) herein, be absolutely forfeited.

(2) The tax debtor's interest in the reserve shall not be forfeited under subsection (1) until the surveyor of taxes serves a notice of forfeiture pursuant to subsection (4) and in the form set out in Schedule XIII, on the tax debtor and on anyone else who may be in lawful possession of the property and the date on which the tax debtor's interest in the reserve forfeits shall be the 40th day after the date on which the notice was served.

(3) Monies paid to the surveyor of taxes pursuant to subsection (2) shall be deposited into an interest bearing account and shall be paid against the tax debtor's outstanding taxes, upon the expiration of 30 days from the receipt of such, unless the tax debtor has initiated court proceedings in a court of competent jurisdiction with respect to such payment.

(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, reasonable 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,

(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.

(5) The notice of forfeiture shall be given by mailing or 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 surveyor of taxes.

(6) 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:

(a) includes all taxes then due and payable, and

(b) is made before forfeiture occurs under this section.

(7) The surveyor of taxes shall certify, in the form set out in Schedule XIV that the interest in the reserve held by the tax debtor has been forfeited and such certification shall:

(a) if relating to an interest that was registered therein, be registered in the reserve land register kept pursuant to section 21 of the *Indian Act*,

(b) if relating to an interest that was registered therein, be registered in the surrendered and designated land register kept pursuant to section 55 of the *Indian Act*, and

(c) if relating to an interest that was not registered in a register referred to in paragraph (a) or (b), be listed or filed in the band land register.

Upon registration, the registrar shall take any and all steps necessary to remove the tax debtor's interest in the reserve.

Absconding Taxpayer

44.(1) Notwithstanding section 40(1), where the council considers it appropriate, it may authorize the surveyor of taxes to commence collection proceedings set out in sections 41(1) and 43 or abridge or dispense with the time periods required therein, at any time when the council believes, on reasonable grounds, that taxes will be uncollectable because of the actions or proposed actions of the tax debtor.

(2) Without limiting subsection (1), where the surveyor of taxes has reasonable grounds for believing that the assessed taxpayer is planning to remove any or all of his personal property from the reserve dismantle or remove his improvements located on reserve, or take any other actions which will either preclude or substantively impair the collection of any outstanding taxes owing pursuant to this by-law, he shall apply to the council for authorization to immediately commence any of the collection proceedings set out in sections 40, 41, 43 and 45(1) and abridge or dispense with the time periods required therein.

(3) In the alternative to subsection (1), or upon the request of the council following the application provided by subsection (2), the surveyor of taxes may initiate proceedings in a court of competent jurisdiction, notwithstanding the fact that the time for payment of taxes has not yet expired.

Discontinuance of Services

45.(1) Notwithstanding section 46(1), with the approval of the council, any services (including but not limited to water and sewer services) provided by the band or pursuant to any contract with the band, to any person who fails to comply with any provision of this by-law, including, without limiting the generality of the foregoing, any tax debtor, or to the property in respect of which the person is an

interest holder assessed pursuant to the assessment by-law, may be discontinued. A notice of discontinuance of services in the form of Schedule XV, shall be served upon the person, 30 days prior to such discontinuance, and shall include the date, time and place within that 30 days, upon which the person can appear before the council to show cause as to why the services should not be discontinued. Following the appearance before council, the council shall in its absolute discretion determine whether or not it shall discontinue the provision of any services. If council determined to discontinue the provision of any services, it may, as and when it deems appropriate, itself discontinue the provision of services and notify any other person providing services to the person or to the property pursuant to any contract with the band to discontinue the provision of services thereto.

(2) Neither the band, council, nor any councillor, employee, agent, contractor or subcontractor of the band shall be liable for any claims, losses, damages or expenses of any kind or nature whatsoever of, or to any person, property or personal property, arising directly or indirectly from, in respect of or relating to, any discontinuance of the provision of any service pursuant to subsection (1).

Powers for Recovery of Taxes

46.(1) The powers conferred in this by-law for recovery of taxes may be exercised separately, concurrently or cumulatively.

(2) Without limiting the generality of subsection (1), discontinuance of services to any person pursuant to section 46 shall not limit or restrict the exercise of any power conferred in this by-law for recovery of taxes, and vice versa.

Statement of Taxes Paid or in Arrears

47.(1) The surveyor of taxes shall give on written request, 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 may charge for a search and written statement:

- (a) where 3 or less taxation roll folios are searched and for which a written statement is prepared as a result of a request, \$10.00 for each taxation roll folio searched, and
- (b) where more than 3 taxation roll folios are searched and for which a written statement is prepared as a result of a request, the amount resulting by multiplying \$45.00 per hour by the number of hours taken to perform the search and prepared the written statement, but not less than \$30.00 in respect of any request.

PART 8
GENERAL

Applies Within Reserve

48. This by-law applies with respect to all property within the reserve.

Assessment By-law

49. The surveyor of taxes shall do those things required of the surveyor of taxes under the assessment by-law.

Schedules

50. The following schedules are attached to and constitute part of this by-law:

- Schedule I - Interest on Unpaid Tax and Prepaid Tax [Section 16]
- Schedule II - Property Classes Within Each Taxation District [Section 22(4)]
- Schedule III - Costs Payable by a Taxpayer Arising from Enforcement Proceedings [Section 32]
- Schedule IV - Certification of Debt Owning by the Taxpayer [Section 34]
- Schedule V - Demand for Payment and Notice of Enforcement Proceedings [Section 36(2)]
- Schedule VI - Notice of Distress [Section 37(2)]
- Schedule VII - Notice of Sale of Personal Property Seized by Distress [Section 37(7)]
- Schedule VIII - Notice of Cancellation of Interest in the Reserve [Section 38(1)]
- Schedule IX - Certification of Cancellation of Lease [Section 38(3)]
- Schedule X - Notice of Sale of Improvements and Disposition of Interest in the Reserve [Sections 39(1) and 39(3)]
- Schedule XI - Certification of Sale and Disposition of Interest on Reserve [Section 39(10)]
- Schedule XII - Garnishee Notice [Sections 40(1), 40(2) and 41(1)]
- Schedule XIII - Notice of Forfeiture [Section 43(2)]
- Schedule XIV - Certification of Forfeiture [Section 43(7)]
- Schedule XV - Notice of Discontinuance of Services [Section 45(1)]
- Schedule XVI - Taxation Rolls and Taxation Notices [Section 23(2)]

Council May Extend Time

51. The council may, by band council resolution, extend the time for 30 (thirty) days by which anything is required to be done under this by-law.

Procedural Irregularities

52.(1) Provided that there has been substantial compliance with the provisions of this by-law by the council, by the surveyor of taxes, by any other person appointed to carry out this by-law, 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 council, by the surveyor of taxes, 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, or itself, provide sufficient grounds to invalidate any matter or thing required to be made, performed or done by the council, by the surveyor of taxes, by any other person appointed to carry out this by-law, or the requirement of a person to pay taxes under this by-law.

(2) Without limiting the generality of subsection (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 surveyor of taxes,
- (b) an error or omission in an assessment roll, taxation roll, taxation notice, or any notice hereunder, or
- (c) a failure by the surveyor of taxes to do something within the required time.

Limitation on Return of Money

53.(1) 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 6 months from the making of the payment; but the payment shall be deemed to have been voluntarily made.

(2) Nothing in subsection (1) shall relieve the band from any obligation under section 30, to refund to a taxpayer the tax or excess tax paid by him, or any interest imposed or paid on the tax or arrears.

Amendments

54. Any section of this by-law or Schedule to this by-law may be amended by a by-law adopted by the council and approved by the minister in accordance with appropriate section or sections of the *Indian Act*.

Tense

55. 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.

Clarification

56.(1) 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.

(2) Where a liability for tax or taxes arose under one or more former by-laws which has been superseded and replaced by this by-law, the provisions of the *Interpretation Act*, RSC., 1985, ch I-21 apply, and without restricting the generality of this provision:

- (a) every person appointed under the former by-law or by-laws continues to act as if appointed under this by-law until replaced or appointed under this by-law;
- (b) all forms or things made or used under the former by-law or by-laws may be continued under this by-law to the extent possible,
- (c) any and all procedures established by this by-law shall be applicable and followed for the recovery or enforcement of tax, taxes, fines, penalties, interest, cancellation or forfeiture imposed under the former by-law or by-laws;
- (d) if any penalty or interest rate is increased or decreased under this by-law then the increased or decreased penalty or interest rate shall apply from the date that this by-law came into effect.

Head Notes

57. 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.

Notices

58.(1) Except where otherwise specifically provided in this by-law, where any notice, notification, demand, statement or direction is required or permitted to be served, delivered or given under this by-law, such notice, notification, demand, statement or direction shall be sufficient if mailed by registered mail, postage prepaid, or delivered personally to:

- (a) the address of the person set forth in the assessment roll, or
- (b) such other address of which the surveyor of taxes has received notice.

(2) Any notice, notification, demand, statement or direction shall be conclusively deemed to have been served, given or received on the fifth business day following the mailing thereof.

Severance of Sections

59. 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.

Use of Forms and Words

60. In this by-law:

- (a) words signifying the masculine gender include the feminine gender and the neuter gender and, where necessary or the context permits a person as defined in the assessment by-law,
- (b) words in the singular include the plural, and words in the plural include the singular, and
- (c) where a word or expression is defined, other parts of speech, and grammatical forms of the same word or expression have corresponding meanings.

Coming Into Force

61. This by-law shall come into full force and effect upon approval by the minister.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Lower Similkameen Indian Band held at the Lower Similkameen Indian Band Administration Office, Keremeos, British Columbia, this [28th] day of [August] , 2002.

[Barbara Allison]

Chief

[Lauren Terbasket]

Councillor

[Richard Terbasket]

Councillor

SCHEDULE I
INTEREST ON UNPAID TAX AND PREPAID TAX

[Section 14(2) and 16]

Prepayment

1.(1) The surveyor of taxes is authorized to receive prepayments on behalf of a taxpayer to be applied to the taxes levied under this by-law on the property of the taxpayer.

(2) Where property of a taxpayer is recorded on more than one parcel in the taxation roll, a separate deposit may be made under subsection (1) in respect of each parcel.

Minimum Prepayment

2. The minimum amount that may be received under section 1 as a deposit is \$50.00.

Interest

3. Interest on money deposited under section 1 shall be paid to the taxpayer, by way of a credit to the taxpayer's account. Such interest shall commence on the 1st day of the calendar months following the month in which the deposit was made, at a rate which shall be set for each quarter at 3.5% below the prime lending rate on Canadian dollar commercial loans in Canada made to the prime risk commercial customers by the principal banker to the band as that rate stood on the 15th day of the month immediately preceding that period.

Further limit on prepayment

4. A deposit shall not be accepted under section 1 respecting a property if the resulting total, as of June 30 of that year, for all deposits and interest earned on those deposits in respect of the property would exceed the amount of the property taxes on that property under this by-law in the immediately preceding year.

Interest on unpaid taxes

5. If taxes remain unpaid at 4:00 p.m. on the first business day following July 1 of the year they were first levied, there shall be added to them, as a penalty, 5% on the unpaid taxes, and if the taxes remain unpaid at 4:00 p.m. on the first business day following September 1 of the year they are first levied, there shall be added to them, as an additional penalty, 5% of the unpaid taxes and the amount so added shall for all purposes be deemed part of the taxes.

6. If a portion of the taxes referred to in section 14(2), including penalties, remains unpaid on December 31 of the year that they are first levied, they are deemed delinquent on that date, and thereafter shall bear interest at the rate of 10% per annum until actually paid or recovered.

SCHEDULE II

PROPERTY CLASSES WITHIN EACH TAXATION DISTRICT

[Section 22]

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Taxation District	The whole of the reserve lands of the Lower Similkameen Indian Band	<ol style="list-style-type: none"> 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 10. Short term accommodation 	as established by by-law for each property class

SCHEDULE III
COSTS PAYABLE BY A TAXPAYER
ARISING FROM ENFORCEMENT PROCEEDINGS

[Section 32]

- | | |
|--|-------------------------|
| 1. For preparation of and serving any and all notices required by Part 7 on the Taxpayer, Tax Debtor or any other person, newspaper or on any property, etc: | \$35.00 per notice |
| 2. For attending, investigating, making an inventory of, 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, inventorying, cataloguing, preparing and executing a Sale of Improvements and Disposition of Interest on Reserve, for each person involved: | \$40.00 per hour |
| 5. For the issuing of and/or registration of all certificates required by Part 7: | \$10.00 per certificate |
| 6. For disbursements, including without limiting photocopying (\$.30 per page), advertising, storage fees, actual legal fees, etc. | as and when arising |

SCHEDULE IV
CERTIFICATION OF DEBT OWING BY THE TAXPAYER

[Section 34]

PURSUANT TO THE *Lower Similkameen Indian Band Property Taxation By-law*, I, _____, Surveyor of Taxes of the Lower Similkameen Indian Band, certify that \$_____ is the amount of the outstanding taxes which is due and owing by _____ (taxpayer), with respect to _____ (description of property/interest in the reserve).

The amount due and owing includes all taxes, penalties, and other costs imposed under section 32 of the *Lower Similkameen Indian Band Taxation By-law* as of the date of issuance of this certificate.

Attached hereto is a copy of that part of the taxation roll of the Lower Similkameen Indian Band that references the property taxes which are due and payable with respect to this property.

DATED AT _____ this _____ day of _____, 20__ .

Surveyor of Taxes

SCHEDULE V
DEMAND FOR PAYMENT AND NOTICE OF
ENFORCEMENT PROCEEDINGS

[Section 36(2)]

TO: _____

ADDRESS: _____

RE: _____

(Description of property)

The payment date prescribed by the Taxation Notice served on you with respect to the above-noted property has now expired. The Lower Similkameen Indian Band **HEREBY DEMANDS IMMEDIATE PAYMENT IN FULL** of the following debt which is due and owing:

TOTAL OUTSTANDING TAX DEBT: _____

TAKE NOTICE THAT the failure to pay in full the above-mentioned tax debt within 30 days from the date of this Demand will result in procedures being taken by the Lower Similkameen Indian Band for the enforcement and collection of such debt. Additional costs may accrue to this debt.

The *Lower Similkameen Indian Band Property 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 Surveyor of Taxes are set out in the *Lower Similkameen Indian Band Property Taxation By-law*. A copy of the by-law is available for your review from the Surveyor of taxes upon request.

DATED AT _____ this _____ day of _____, 20__.

Surveyor of Taxes

SCHEDULE VI
NOTICE OF DISTRESS

[Section 37(2)]

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 \$_____, or before the expiration of 7 (seven) days after the date of this notice will result in the Surveyor of Taxes, pursuant to section 37(3) of the *Lower Similkameen Indian Band Property Taxation By-law*, seizing by distress the personal property generally described as follows:

(a general description of the personal property which are located on the property of which the taxpayer is an interest holder)

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 personal property are or will be located and will result in the seizure of such personal property, which will be held in the possession of the Surveyor of 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 37(5) of the *Lower Similkameen Indian Band Property Taxation By-law*, you must commence legal proceedings in a court of competent jurisdiction to challenge such seizure within 30 (thirty) 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 personal property.

AND FURTHER TAKE NOTICE THAT upon the expiration of 30 (thirty) days after the personal 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 personal property seized and the Surveyor of Taxes may authorize that the personal property will be sold by public auction. A copy of the Notice of Sale of Personal Property seized by distress will be posted on your property located on reserve, and will be published once in one or more newspapers of general local circulation, whether distributed free or by sale, at least 7 (seven) days before the date of sale.

DATED AT _____ this _____ day of _____, 20__.

Surveyor of Taxes

SCHEDULE VII
A NOTICE OF SALE OF PERSONAL PROPERTY
SEIZED BY DISTRESS

[Section 37(7)]

TAKE NOTICE THAT a sale by public auction for outstanding taxes owed to the Lower Similkameen Indian Band will occur on _____, 20____ at _____ o'clock at _____ (location).

At the above-noted sale, the following personal property, seized by distress pursuant to section 37(7) of the *Lower Similkameen Indian Band Property Taxation By-law*, will be sold, with the proceeds of such sale being used to pay the outstanding tax debt:

GENERAL DESCRIPTION OF THE PERSONAL PROPERTY

DATED AT _____ this _____ day of _____, 20__ .

Surveyor of Taxes

SCHEDULE VIII
NOTICE OF CANCELLATION OF INTEREST
IN THE RESERVE

[Section 38(1)]

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 in the cancellation of your interest in such property on the Reserve, 30 (thirty) days from the date of this notice.

Upon the cancellation of such interest you will be required to immediately vacate the interest in land on Reserve, and any rights or interest which you acquired in the property will cease to exist.

DATED AT _____ this _____ day of _____, 20__ .

Surveyor of Taxes

SCHEDULE IX
CERTIFICATION OF CANCELLATION OF LEASE

[Section 38(3)]

RE: _____
(Description of Property)

(Interest on Reserve)

I, _____, Surveyor of Taxes for the Lower Similkameen Indian Band, hereby certify that the above-mentioned interest on the Lower Similkameen Indian Band Reserve has been cancelled or terminated pursuant to Section 38(3) of the *Lower Similkameen Indian Band Property Taxation By-law* as a result of the failure of _____ to pay the outstanding tax debt which was due and payable.

DATED AT _____ this _____ day of _____, 20__ .

Surveyor of Taxes

SCHEDULE X
NOTICE OF SALE OF IMPROVEMENTS AND
DISPOSITION OF INTEREST IN THE RESERVE

[Sections 39(1) and 39(3)]

TO: _____

ADDRESS: _____

RE: _____

(Description of Property)

(Interest on Reserve)

(Description of Improvements)

TAKE NOTICE THAT failure to pay all outstanding taxes with respect to the above-mentioned property, being \$_____, on or before the expiration of 60 (sixty) days after the date of this notice will result in the Surveyor of Taxes for the Lower Similkameen 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 on the Reserve. The Sale of Improvements and disposition of 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.

AND 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 Surveyor of Taxes 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 remains outstanding, the sale of the improvements and disposition of the interest in Reserve will be declared final, and the purchaser shall obtain both your title in the improvements sold and your interest in the Reserve.

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

DATED AT _____ this _____ day of _____, 20__.

Surveyor of Taxes

SCHEDULE XI
CERTIFICATION OF SALE AND
DISPOSITION OF INTEREST ON RESERVE

[Section 39(10)]

RE:

(Description of Interest on Reserve)

(Description of Improvements)

I, _____, Surveyor of Taxes of the Lower Similkameen Indian Band, hereby certify that resulting from the failure of _____ 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 Section 39(2), 39(4) (for Public Tender) and 39(10) of the *Lower Similkameen Indian Band Property Taxation By-law*. The following person shall, pursuant to section 43(11) 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__ .

Surveyor of Taxes

SCHEDULE XII
GARNISHEE NOTICE

[Section 40(1), 40(2) and 41(1)]

RE: Outstanding Tax Debt of:

(Name of Tax Debtor)

(Description of Property)

TAKE NOTICE THAT the above-noted Tax Debtor has failed to pay the outstanding tax debt due and owing the Lower Similkameen Indian Band. Pursuant to the *Lower Similkameen Indian Band Property Taxation By-law*, the Surveyor of Taxes may require the payment of monies which are payable to the Tax Debtor on Reserve to be paid to the Band, as such become due from time to time, until the outstanding tax debt is paid in full.

YOU ARE HEREBY REQUIRED TO pay to the Surveyor of Taxes at the Lower Similkameen Indian Band Taxation Administration Office, on account of the Tax Debtor's outstanding tax debt, the monies which are either immediately payable or, as and when they become payable, from you to the Tax Debtor.

AND FURTHER TAKE NOTICE THAT this requirement will not be withdrawn unless the Tax Debtor settles the outstanding tax debt by payment in full and notice of such settlement is provided to you by the Lower Similkameen Indian Band. This notice is applicable to all such payments to be made by you to the Tax Debtor until the outstanding tax debt is paid.

AND FURTHER TAKE NOTICE THAT the monies paid will be deposited into an interest bearing account and shall be paid out to the Band upon the expiration of 30 (thirty) days from the receipt of the monies, unless the Tax Debtor has served the Band with notice that court proceedings have been taken in respect of the garnishment. If court proceedings are taken, the Surveyor of Taxes shall not pay the money out to the Band until there has been a judgment of the court.

DATED AT _____ this _____ day of _____, 20__ .

Surveyor of Taxes

SCHEDULE XIII
NOTICE OF FORFEITURE

[Section 43(2)]

TO: _____

ADDRESS: _____

RE: _____
(Description of Property)

(Interest in the Reserve)

TAKE NOTICE THAT taxes imposed by the *Lower Similkameen Indian Band Property Taxation By-law* for the above-noted property in the year(s) _____, have been outstanding for two (2) years and pursuant to section 43(2), 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 40th (fortieth) day after the date of this notice, the interest you hold in this property will be absolutely and unconditionally forfeited to the Lower Similkameen Indian Band. Upon such forfeiture, your interest in the Reserve will vest in the Band clear of all charges except those rights of way, easements or other such third party interest 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:

- (a) includes all taxes then due and payable, and
- (b) is made before forfeiture occurs under this section.

DATED AT _____ this _____ day of _____, 20__.

Surveyor of Taxes

SCHEDULE XIV
CERTIFICATION OF FORFEITURE

[Section 43(7)]

RE:

(Description of Property)

(Interest on Reserve)

I, _____, Surveyor of Taxes for the Lower Similkameen 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 Lower Similkameen Indian Band Reserve, such interest has been forfeited to the Lower Similkameen Indian Band pursuant to Section 43(7) of the *Lower Similkameen Indian Band Property Taxation By-law*.

DATED AT _____ this _____ day of _____, 20__.

Surveyor of Taxes

SCHEDULE XV
NOTICE OF DISCONTINUANCE OF SERVICES

[Section 45(1)]

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 Band council and shown cause as set out below, the following services provided to this property will be discontinued at any time after the expiry of such 30 (thirty) days.

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, 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__ .

Surveyor of Taxes

SCHEDULE XVI
TAXATION ROLLS AND TAXATION NOTICES

[Section 23(2)]

- (1) A taxation roll may be prepared in microfiche, paper form or electronic form.
- (2) A taxation roll may contain the following particulars in respect of each property contained in the assessment roll for the taxation year:
 - (a) a short description of the property,
 - (b) the name and last known address of each person assessed in respect of the property,
 - (c) the classification of:
 - (i) the land, and
 - (ii) the improvements,set out in the assessment roll for the taxation year,
 - (d) the actual value by classification of:
 - (i) the land, and
 - (ii) the improvements,set out in the assessment roll for the taxation year,
 - (e) the total assessed values for:
 - (i) general purposes, and
 - (ii) other than general purposes,set out in the assessment roll for the taxation year,
 - (f) the total assessed value of exemptions, if any, from taxation for:
 - (i) general purposes, and
 - (ii) other than general purposes,set out in the assessment roll for the taxation year,
 - (g) the total net taxable value for:
 - (i) general purposes, and
 - (ii) other than general purposes,set out in the assessment roll for the taxation year,

- (h) the tax rate or rates applicable to the property,
- (i) the total amount of taxes levied on the property for the current taxation year,
- (j) any amount set forth in a previous taxation roll in respect of the property that remains unpaid, and any penalty or accrued interest on the amount and the penalty,
- (k) the amount of any tax for the current taxation year, other than taxes, placed on the taxation roll for collection,
- (l) the total amount required to be paid in respect of the property, and
- (m) such further or other information as may be prescribed from time to time by council by band council resolution.

**MATSQUI FIRST NATION
RAILWAY RIGHT-OF-WAY
TAXATION RATES BY-LAW
BY-LAW NO. 2002-04**

[Effective September 1, 2002]

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

AND WHEREAS the Council of the Matsqui First Nation has duly and properly enacted the *Matsqui First Nation Property Assessment and Taxation By-laws* and the *Matsqui First Nation Rates By-law*;

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 and the *Property Assessment and Taxation (Right of Way) Regulations* enacted pursuant to section 83(5) of the *Indian Act*.

1. This by-law may be cited for all purposes as the *Matsqui First Nation 2002 Railway Right-of-Way Taxation Rates By-law No. 2002-04*.

2. 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 41.149066 for taxation year 2002.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [24th] day of May, 2002.

[Alice McKay]

Chief

[Brenda Morgan]

Councillor

**MORICETOWN FIRST NATION
PROPERTY ASSESSMENT AND TAXATION BY-LAW
BY-LAW NO. 2001-02**

[Effective November 27, 2002]

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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 the reserve, including rights to occupy, possess or use land, in the reserve;

AND WHEREAS the Council of the Moricetown 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 Moricetown 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;

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

“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 Moricetown 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 Councillors of the Band present at a duly convened meeting;

“Chief and Council” or “Council” means the Chief and Council of the Moricetown 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 interest in land or improvements, the right to occupy, possess or use land or improvements in the Reserve;

“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;

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

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

- (a) is used or designed for use as a dwelling or sleeping place, and
- (b) 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,
- (c) is a business office or premise, and
- (d) is accommodation for any other purpose;

“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 or body corporate;

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

“Registrar” means the Lands Administrator for the Moricetown 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 Moricetown Indian Reserve, number(s) 1,2,17,and 19 as defined in subsection 2(1) of the Act and any land held as a special Reserve for the use and benefit of the Moricetown Indian 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 of the Moricetown Indian 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 by lawful possession, management and control of the property of a person under any legal disability.

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

PART II

ADMINISTRATION

3.(1) Council may appoint a Tax Administrator for a specified or indefinite term to administer this By-law.

(2) The Tax Administrator is responsible for collection of taxes and enforcement of payment under this By-law.

PART III

APPLICATION OF BY-LAW

4. This By-law applies to all interests in land within 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) a building used exclusively for school purposes and the land necessary as the site for the building;
- (c) 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;
- (d) 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;
- (e) 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;
- (f) 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
- (g) 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 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.

(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 1 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 one or more assessors for a definite or indefinite term.

(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 July 1 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 Province of British Columbia 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 pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, conduits and mains of a telecommunication, trolley coach, bus or electrical power corporation, but not including substations;
- (b) the track in place of a railway corporation;
- (c) the pipelines of a pipeline corporation for the transportation of petroleum, 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 February 1 of the taxation year, and February 1 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.

23.(1) The assessment roll is effective on its approval by Chief and Council.

(2) On approval, the assessment roll is open to inspection in the Moricetown Band office by any person during regular business hours.

24. The Tax Administrator or the assessor shall on or before March 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.

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;
- (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 April 1 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 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 five per cent (5%) per annum. Any unpaid balance shall, subject to notice of assessment and taxation, be due and payable, notwithstanding a receipt or certificate given by the Tax Administrator.

PART X

APPEALS

32.(1) Chief and Council by band council resolution shall establish an Assessment Review Committee consisting of

- (a) one person who is or was duly qualified to practice law in the Province of British Columbia, or who is or was a Judge of a Provincial, 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 Moricetown 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 37.

(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.

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

(4) 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 two hundred dollars (\$200.00) per day for time spent on activities related to the Assessment Review Committee.

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

- (a) is convicted of an 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 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 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 Review Committee shall

- (a) hear all appeals from assessment notices;

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

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

- (a) ensure that assessments and assessment rolls are equitable and fairly represent the assessed values provided for in this By-law;
- (b) act impartially, fairly and reasonably, to the best of their skill and ability.

(3) The Chairperson of the Assessment Review Committee shall

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

(4) Chief and Council shall appoint a Secretary of the Assessment Review Committee.

(5) The Secretary of the Assessment Review Committee shall

- (a) have the custody and care of all records, regulations, documents and orders made by or pertaining to the Committee; and
- (b) relating to his or her office follow the direction of the Chairperson 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 Review Committee shall give the assessor thirty (30) days written notice of any appeal and a reasonable opportunity to be heard at any appeal proceedings.

(2) The Assessment Review Committee shall give the 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 Review Committee constitutes a quorum.

(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.

(3) All questions respecting appeals shall be decided by a majority vote of the members of the Assessment 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 Review Committee which shall not be inconsistent with this By-law.

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

- (a) has a direct or indirect financial interest in any property assessment to which an appeal relates;
- (b) is 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 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 Review Committee on or before the date upon which the Committee commences its sittings.

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

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

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

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

(a) the Chairperson of the Committee shall sign and issue the Notice and the party shall serve it on the witness at least two (2) days before the appeal;

(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 travel expenses to the witness to attend and give evidence before the Assessment Review Committee, on the time and date set out in the Notice.

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

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

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

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

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

41.(1) Within thirty (30) days from the completion of hearing all appeals, except those adjourned under subsection 41(2), 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.

(2) Notwithstanding subsection 38(1), the Assessment Review Committee may, with the consent of all parties to an appeal and without prejudice to the rights of any party, adjourn the appeal from time to time beyond the time for completion of the appeals and shall advise Chief and Council as provided in this section.

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

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

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

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

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

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

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

(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 1 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 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 referred to in Part XI.

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

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

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

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;
- (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, licensee 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 26th day of March , 2002.

[Warner William]

Chief and Councillor Warner William

[Freda Huson]

Councillor and Deputy Chief Freda Huson

Councillor Delvin Joseph

[Victor Jim]

Councillor Victor Jim

Councillor Eric Jim

[Theresa Dennis]

Councillor Theresa Dennis

Councillor Duane Mitchell

[Percy Michell]

Councillor Percy Michell

Councillor Joyce Quock

[Darlene Vantunen]

Councillor Darlene Vantunen

Councillor John Dennis

[Alec Thomas]

Councillor Alec Thomas

SCHEDULE I

(section 13)

REQUEST FOR INFORMATION

TO: _____

ADDRESS: _____

RE: _____

(description of interest in land)

PURSUANT to section 13 of the *Moricetown First Nation 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 *Moricetown First Nation Property Assessment and Taxation By-law*:

Name(s):

Address(es):

The assessed value of the _____ land:
(classification)

The assessed value of the _____ improvements:
(classification)

The assessed value of exempt land:

The assessed value of exempt improvements:

TOTAL ASSESSED VALUE:

TOTAL NET TAXABLE VALUE:

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

DATED AT _____ this _____ day of _____, 20____.

Tax Administrator

SCHEDULE IV

(section 33)

APPEAL TO ASSESSMENT REVIEW COMMITTEE

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

(description of the business and location)

on the following grounds:

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

DATED AT _____ this _____ day of _____, 20__ .

Printed name of Appellant

Appellant's signature

Address to which all notices to appellant are to be sent

To: Assessment Review Committee

c/o _____
(office of the assessor)

SCHEDULE V

(subsection 38(3))

NOTICE OF HEARING

TO: _____

ADDRESS: _____

RE: _____

(description of interest in land)

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

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

DATED AT _____ this _____ day of _____, 20__ .

Chairperson
Assessment Review Committee

SCHEDULE VI

(section 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 Review Committee.

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

DATED AT _____ this _____ day of _____, 20____.

Chairperson
Assessment Review Committee

SCHEDULE VII

(section 42)

TAX NOTICE

TO: _____

ADDRESS: _____

RE: _____

(description of interest in land)

PURSUANT to the provisions of the _____ *First Nation 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 *Moricetown First Nation Property Assessment and Taxation By-law*, I, _____, Tax Administrator of the _____ 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 Moricetown 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 *Moricetown First Nation 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 *Moricetown First Nation 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 *Moricetown First Nation 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 *Moricetown First Nation Property Assessment and Taxation By-law*, you must commence legal proceedings in a court of competent jurisdiction to challenge such seizure within sixty (60) days from the date of such seizure, or you will be estopped from denying the validity of both the seizure and the sale of such property.

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

DATED AT _____ this _____ day of _____, 20__.

 Tax Administrator

SCHEDULE XII

(section 62)

NOTICE OF SALE OF GOODS SEIZED BY DISTRESS

TAKE NOTICE THAT a sale by public auction for outstanding taxes owed to the _____ (Tax Authority) will occur on _____, 20____ at _____ o'clock at _____ (location) on the _____ Reserve.

At the above-noted sale, the following goods, seized by distress pursuant to sections 61 and 62 of the *Morictown First Nation 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 Moricetown 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 Moricetown Reserve shall be published in the _____ newspaper for seven (7) days prior to such sale and disposition, and shall be posted on the above-noted property located on the Reserve.

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

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

DATED AT _____ this _____ day of _____, 20__.

Tax Administrator

SCHEDULE XIV

(section 63)

CERTIFICATION OF SALE AND DISPOSITION OF INTEREST ON
RESERVE

RE:

(description of interest in land)

(description of improvements)

I, _____, Tax Administrator of the Moricetown 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 *Moricetown First Nation 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, license 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 Moricetown Indian Band, hereby certify that the above-mentioned interest in land on the Moricetown Reserve, has been cancelled or terminated pursuant to subsection 64(3) of the *Moricetown First Nation 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 *Moricetown First Nation Property Assessment and Taxation By-law* for the above-noted interest in the years _____ have been outstanding for two (2) years and pursuant to section _____, the above-noted interest on the Reserve is now subject to forfeiture.

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

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

AND FURTHER TAKE NOTICE THAT unless the above-noted outstanding taxes are paid in full on or before the fortieth day after the date of this Notice, the interest you hold in this property will be absolutely and unconditionally forfeited to the Moricetown 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 Moricetown 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 Moricetown Reserve, such interest has been forfeited to the _____ Indian Band pursuant to sections ____ and ____ of the *Moricetown First Nation 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

NADLEH WHUT'EN INDIAN BAND NO. 612
2002 RATES BY-LAW
BY-LAW NO. 2002-7

[Effective August 5, 2002]

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 2002 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 *2002 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 31th day of May, 2002.

A quorum of Council consists of 3 Nadleh Whut'en Indian Band Councilors.

Moved by: [Chief Martin Louie] Seconded by:

[Martin Louie]

Chief Martin Louie

[George George Sr.]

Councillor George George Sr.

[Roy Nooski]

Councillor Roy Nooski

SCHEDULE "A"

The Council of the Nadleh Whut'en Indian Band hereby adopts the following taxation rates for the 2002 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	9.8359
Class 2 Utilities	27.9536
Class 3 Unmanaged Forest Lands	26.5823
Class 4 Major Industry	25.5682
Class 5 Light Industry	21.8441
Class 6 Business and Other	19.6378
Class 7 Managed Forest Land	10.1636
Class 8 Recreation/Non-Profit Organization	8.6617
Class 9 Farm	9.7916

**PAVILION INDIAN BAND
RATES BY-LAW 2002-T05**

[Effective September 15, 2002]

SCHEDULE "A"

Prescribed Tax Rates
For the Taxation Year 2002

The Council of the Pavilion Indian Band hereby adopts the following taxation rates for the 2002 taxation year for the following classes of property.

Class of Property	Tax Rate
1. Residential	10.2148
2. Utility	33.9737
3. Unmanaged Forest	00.0000
4. Major Industry	29.4558
5. Light Industry	25.2257
6. Business/Other	20.8217
7. Managed Forest	00.0000
8. Recreation/Non-Profit	9.2924
9. Farm	11.9415

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 2002-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 17th day of June, 2002.

Moved by: [Desmond Peters Jr.] Seconded by: [Aaron Higginbottom]

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

[Marvin Bob]

Chief Marvin Bob

[Fred Alec]

Councillor Fred Alec

[Desmond Peters Jr.]

Councillor Desmond Peters Jr.

Chief Robert Shintah

[Aaron Higginbottom]

Councillor Aaron Higginbottom

[Brenda McDonald]

Councillor Brenda McDonald

**SEABIRD ISLAND INDIAN BAND
RATES BY-LAW NO. 2002-1**

[Effective September 1, 2002]

SCHEDULE "A"
Prescribed Tax Rates
For the Taxation Year 2002

Class of Property	Tax Rate
1) Residential	10.72860
2) Utilities	67.07680
3) Unmanaged Forest	19.51580
4) Major Industry	28.91380
5) Light Industry	25.98970
6) Business	21.17120
7) Managed Forest	18.65090
8) Recreation/Non-Profit	9.62610
9) Farm	17.76270
10) Prescribed Railway Rights of Way (1)	
Land	42.29224
Improvements	61.56066

(1) 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.

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 2002-1* 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 the Seabird Island Band Administration Office, Agassiz, British Columbia, this 17th day of June, 2002.

Moved by: [Clement Seymour] Seconded by: [William Andrew]

A quorum of Band Council consists of [4] Councillors.

[Wayne Bobb]

Chief

[Robert Armstrong]

Councillor

[Clement Seymour]

Councillor

[Sally Hope]

Councillor

[William Andrew]

Councillor

[James Harris]

Councillor

SKEETCHESTN INDIAN BAND
ANNUAL TAX RATES BY-LAW NO. 7, 2002

[Effective September 1, 2002]

WHEREAS pursuant to section 11 of the *Skeetchestn Indian Band Property Taxation By-law*, it is necessary for Band Council during each taxation year to enact a by-law imposing the tax rate for each separate property class within each reserve.

NOW THEREFORE the Band Council of the Skeetchestn Indian Band enacts as follows:

1. Schedules I, II, III, IV, V and VI annexed hereto are hereby declared an integral part of this by-law.

2. Council hereby establishes in Schedule "I" to this by-law classes of property for the purposes of imposing property taxes and in Schedule "I" defines the types or uses of land or improvements, or both, to be included in each property class.

3. Taxes shall be levied by applying the rate of tax against each \$1,000 of assessed value of the land and improvements as determined in accordance with section 11 of the *Skeetchestn Indian Band Property Taxation By-law*.

4.(1) The actual value of the following land and improvements shall be determined using, and in accordance with, the rates prescribed in Schedules "II", "III", "IV" and "V":

- (a) the pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, conduits and mains of a telecommunications, trolley coach, bus or electrical power corporation, but not including substations;
- (b) the track in place of a railway corporation, whether the track is on a highway, or on a privately held, owned or occupied right of way or other interest in reserve, or elsewhere on reserve;
- (c) the pipe lines of a pipe line corporation for the transportation of petroleum, petroleum products, or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right of way, including pumping equipment, compressor equipment, storage tanks and buildings;
- (d) the right-of-way for pole lines, cables, towers, poles, wires, transformers, conduits, mains and pipe lines referred to in paragraphs (a) and (c); and
- (e) the right-of-way for track referred to in paragraph (b).

(2) For the purposes of this section, telecommunications does not include cable television.

(3) For the purposes of paragraphs (1)(d) and (e) “right-of-way” means land and improvements that a corporation is entitled to use for the operation of those things referred to in paragraphs (1)(a), (b) or (c) that are to be valued under this section, but “right-of-way” does not include land and improvements of which the corporation is not an interest holder.

(4) For the purpose of applying subsection (1)(b), the track in place of a railway corporation is inclusive of all structures, erections and things, other than such buildings, bridges, trestles, viaducts, overpasses and similar things, coal bunkers, corrals, stand pipes, fuel oil storage tanks, oil fueling equipment, water tanks, station houses, engine houses, roundhouses, turntables, docks, wharves, freight sheds, weigh scales, repair and cleaning shops and equipment, boiler houses, offices, sand towers and equipment, pavement, platforms, yard fencing and lighting, powerhouses, transmission stations or substations, and the separate equipment for each of them, as are necessary for the operation of the railway.

(5) For the purpose of section 11 of the *Skeetchestn Indian Band Property Taxation By-law* there are hereby established, imposed and levied for the taxation year 2002 the following tax rates, namely for each separate property class within each named reserve the tax rate set out in column 3 of Schedule VI beside the property class set out in column 2 of Schedule VI.

(6) This by-law may be cited for all purposes as the *Annual Tax Rates By-law No. 7, 2002*.

(7) 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 Skeetchestn Indian Band held at the Skeetchestn Indian Band Administration Office, Skeetchestn Indian Reserve, British Columbia, this 27th day of May, 2002.

Chief Ronald Ignace

[Terry Deneault]
Councillor Terry Deneault

[Shane Camille]
Councillor Shane Camille

[Edward Jules]
Councillor Edward Jules

[Archie Deneault]
Councillor Archie Deneault

SCHEDULE "T"
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 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 or improvements or both in which the Crown in Right of Canada or the Province of British Columbia has an interest or by an agent of either 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; and

(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 pipe line;
- (c) communication by telegraph or telephone, including transmission of messages by means of electric current 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 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 the highest and best use of which is unmanaged forest land.

Class 4 - Major Industry

4. Class 4 property shall include only property referred to in section 26.1(2) of this by-law, that is to say:

- (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 for which the highest and best use is managed forest land.

Class 8 - Recreational Property/Non-Profit Organization

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

(a) that part of any land or improvement, or both, 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 1/2 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) marina;

(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 admission charge; or

(iii) the sale or consumption, or both, of alcoholic beverages.

(2) Notwithstanding subsection (1), in relation to the levying of property taxes payable in respect of years after 1992, and in relation to the assessment of property for the purpose of such property taxation, Class 8 property shall include only property referred to in subsection (1) (b) and (c).

Class 9 - Farm

9. Class 9 property shall include only land for which the highest and best use is farming or agricultural use.

10. Where a property falls into two or more prescribed classes the assessor shall determine the share of the actual value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total actual value.

SCHEDULE "II"

Railway & Pipe Line Corporation Valuation

Railway Corporations Track in Place

3.(1) In this section a reference to:

(a) "Class 1 track" means track in place comprising a trackage system that carries an annual gross tonnage of 25 million ton or more;

(b) "Class 2 track" means track in place comprising a trackage system that carries an annual gross tonnage of 15 million tons but under 25 million tons;

(c) "Class 3 track" means track in place comprising a trackage system that carries an annual gross tonnage of 5 million tons but under 15 million tons;

(d) "Class 4 track" means:

(i) track in place comprising a trackage system that carries an annual gross tonnage of 500,000 tons but under 5 million gross tons; or

(ii) track in place of a siding, spur or wye not classed as Class 5 track;

(e) "Class 5 track" means:

(i) track in place comprising a trackage system of any gauge that carries an annual gross tonnage of under 500,000 tons; or

(ii) track in place of a siding, spur or wye associated with a trackage system that carries an annual gross tonnage of under 500,000 tons; or

(iii) track in place of a siding, spur or wye which is not in use on September 30 in the year preceding the year for which the assessment roll or revised assessment roll is prepared, was unused for the immediately preceding year, and is not usable in any other trackage system; and

(f) "Class 6 track" means track in place comprising a trackage system where the gauge of the track is not more than 90% of that which is standard for trackage systems in Classes 1 to 4.

(2) The actual value of the track in place of a railway corporation shall be determined using the following rates:

(a) for Class 1 track, \$141,399 for each kilometre of track in place;

(b) for Class 2 track, \$116,711 for each kilometre of track in place;

(c) for Class 3 track, \$79,102 for each kilometre of track in place;

(d) for Class 4 track, \$69,109 for each kilometre of track in place;

- (e) for Class 5 track, \$13,340 for each kilometre of track in place; and
- (f) for Class 6 track, \$54,311 for each kilometre of track in place.

Pipe Line Corporations, Pipe Lines

4. The actual value of pipe lines referred to in section 27(1)(c) of this by-law shall, except where section 5 of this Schedule applies, be determined by applying the rates set out in Schedule below.

Pipe Line Corporations, Special Classes

5.(1) Where, in respect of a pipe line referred to in section 27(1)(c) of this by-law, the pipe line would, if valued under section 26 of this by-law and in that reference to section 27 of this by-law, have no value, the actual value of the pipe line shall be determined using a rate of zero.

(2) Where operations of a pipe line have been suspended for a period of one year or more, 10% of the rate set out in the Table below in this Schedule for the pipe size shall be used.

(3) Where a pipe line is placed directly on the ground and, except for extraordinary stream or ravine crossings, is without man-made foundations to this by-law, it shall be valued at 50% of the rate set out in the Table below in this Schedule if:

- (a) the length of that section of the pipe line is 20 km or over; and
- (b) the diameter of the pipe, throughout the section, is not more than 168 mm.

TABLE

Outside diameter of Pipe in millimetres	Rate per kilometre
under 76	\$ 15,524
76 or more and under 88	\$ 16,677
88 or more and under 114	\$ 20,035
114 or more and under 141	\$ 29,998
141 or more and under 168	\$ 32,202
168 or more and under 219	\$ 36,712
219 or more and under 273	\$ 47,830
273 or more and under 323	\$ 74,472
323 or more and under 355	\$ 113,386
355 or more and under 406	\$ 124,505
406 or more and under 457	\$ 170,134
457 or more and under 508	\$ 247,962
508 or more and under 558	\$ 254,580
558 or more and under 609	\$ 275,758
609 or more and under 660	\$ 353,586
660 or more and under 711	\$ 374,670
711 or more and under 762	\$ 402,465
762 or more and under 863	\$ 423,653
863 or more and under 914	\$ 475,889
914 or more and under 965	\$ 503,686
965 or more and under 1016	\$ 594,836
1016 or more and under 1066	\$ 683,783
1066 or more and under 1219	\$ 746,089
1219 or more and under 1422	\$ 915,068
1422 and more	\$ 1,060,656

SCHEDULE “III”

Railway, Pipe Line & Electric Power Corporation
Rights of Way Valuation

Interpretation

1. In this Schedule “gathering pipe lines” means pipe lines for the transportation of:

- (a) natural gas from the final point of well-head preparation to the intake-valve at the scrubbing processing or refining plant; or
- (b) petroleum or petroleum products from the delivery-valve to the intake-valve at the refining, processing or storage facilities which precede transfer of the oil to a transportation pipe line.

Determination of Value

3. The actual value of the rights of way for the items listed in Column 1 shall be determined using the rates set out opposite them in Column 2:

Column 1	Column 2
For track in place of a railway corporation	\$ 5,699 per acre
For pipe lines of a pipe line corporation other than gathering pipe lines	\$ 2,156 per acre
Gathering pipe lines of a pipe line corporation	\$ 312 per acre
Transmission lines of an electrical power corporation	\$ 2,156 per acre
Fibre optics cables of a telephone or telegraph corporation	\$ 2,156 per acre

SCHEDULE "IV"

Electrical Power Corporations Valuation

Interpretation

1. In this Schedule:

"circuit kilometre" means one kilometre of electrical transmission or distribution circuitry including all necessary conductors, insulators and supporting structures required to provide a complete circuit or double circuit,

"distribution line" means the overhead and underground portion of an electrical power corporation's power line system which carries electric power from the distribution sub-station to those customers served at the secondary voltage of up to 347/600 volts or at a primary voltage of up to 19.9/34.5 kv,

"transmission line" means all portions of an electrical power corporation's power line system other than distribution lines.

Electrical Power Distribution - Line Classification

3.(1) In this section a reference to:

(a) "Class 1 electric power distribution lines" means the distribution lines of an electrical power corporation in a municipality that has a population, as of the 1981 Census of Canada, of 30,000 persons or greater, and has a parcel density of not less than 0.5 per acre;

(b) "Class 2 electric power distribution lines" means the distribution lines of an electrical power corporation in a municipality, other than those referred to in Class 1;

(c) "Class 3 electric power distribution lines" means the distribution lines of an electrical power corporation outside a municipality; and

(d) "Class 4 electric power distribution lines" means the additional conductors, insulators and supporting structures which have been installed on the towers or poles of a previously constructed line.

(2) Subject to section 5 of this Schedule, the actual value of electrical power distribution lines of an electric power corporation shall be determined using the following rates:

(a) Class 1, \$27,731 per circuit kilometre;

(b) Class 2, \$20,021 per circuit kilometre;

(c) Class 3, \$14,734 per circuit kilometre; and

(d) Class 4, \$5,076 per circuit kilometre.

Electrical Power Transmission - Line Classification

4.(1) In this section a reference to:

- (a) “Class 1” means an electrical transmission line rated at 69 kilovolts or less;
- (b) “Class 2” means an electrical transmission line utilizing wood or concrete poles and rated from 132 to 138 kilovolts;
- (c) “Class 3” means an electrical transmission line with a rating of 230 kilovolts and having heavy duty double circuits and metal poles;
- (d) “Class 4” means an electrical transmission line with a rating of 230 kilovolts and having double circuits and metal poles;
- (e) “Class 5” means an electrical transmission line with a rating of 230 kilovolts and having heavy duty double circuits and metal towers;
- (f) “Class 6” means an electrical transmission line with a rating of 230 kilovolts and having double circuits and metal towers;
- (g) “Class 7” means an electrical transmission line with a rating of 230 kilovolts and having wood or concrete poles;
- (h) “Class 8” means an electrical transmission line with ratings from 287 to 360 kilovolts having a single circuit and wood or concrete poles;
- (i) “Class 9” means an electrical transmission line with ratings from 230 to 360 kilovolts having a single circuit and metal towers;
- (j) “Class 10” means an electrical transmission line with a rating of 500 kilovolts having metal towers;
- (k) “Class 11” means submarine electrical transmission line with a rating of 500 kilovolts A.C.;
- (l) “Class 12” means submarine electrical transmission line with a rating of 230 kilovolts D.C.; and
- (m) “Class 13” means submarine electrical transmission line with a rating of 132 kilovolts to 138 kilovolts A.C.

(2) Subject to section 5 of this Schedule, the actual value of electrical power transmission lines of an electric power corporation shall be determined using the following rates:

- (a) Class 1, \$37,257 per circuit kilometres;
- (b) Class 2, \$47,343 per circuit kilometres;
- (c) Class 3, \$594,170 per circuit kilometres;

- (d) Class 4, \$445,144 per circuit kilometres;
- (e) Class 5, \$520,624 per circuit kilometres;
- (f) Class 6, \$319,149 per circuit kilometres;
- (g) Class 7, \$74,851 per circuit kilometres;
- (h) Class 8, \$82,642 per circuit kilometres;
- (i) Class 9, \$227,470 per circuit kilometres;
- (j) Class 10, \$285,763 per circuit kilometres;
- (k) Class 11, \$4,440,994 per circuit kilometres;
- (l) Class 12, \$33,324 per circuit kilometres; and
- (m) Class 13, \$91,593 per circuit kilometres.

Electrical Power Corporation - Special Cases

5. Where, in respect to an electrical power transmission line or an electrical power distribution line which remains in place but for any reason has not been utilized for a period of one year or more, the actual value shall be determined by applying 10% of the rate prescribed for its class.

SCHEDULE “V”
Telephone and Telegraph
Corporation Valuation

Interpretation

1. The following definitions apply herein:

“access line” means an individual capacity line circuit including associated cables, towers, poles and wires directly connecting a subscriber with a central telephone office;

“fibre optics cable” means the portion of a fibre optics system between a transmitting and receiving unit and the next transmitting and receiving unit in that system, but does not include an access line;

“fibre optics system” means a system of cables together with the lines, towers, poles and wires associated with those cables used for communications by means of light guide, optical wave guide or other fibre optic technology; and

“September 30” means September 30 in the year preceding the year for which the assessment roll or revised assessment roll is completed.

Telephone Corporation Pole Lines, Etc.

3. The actual value of the pole lines, cables, towers, poles and wires of a telephone corporation shall be determined using the rate of \$349 per access line.

Fibre Optics Cable

4.(1) In this section:

(a) “Class 1 fibre optics cable” means a cable for which less than 25% of the capital expenditure to complete the cable has been expended by September 30;

(b) “Class 2 fibre optics cable” means a cable for which 25 to 49% of the capital expenditure to complete the cable has been expended by September 30;

(c) “Class 3 fibre optics cable” means a cable for which 50 to 74% of the capital expenditure to complete the cable has been expended by September 30;

(d) “Class 4 fibre optics cable” means a cable for which 75 to 99% of the capital expenditure to complete the cable has been expended by September 30; and

(e) “Class 5 fibre optics cable” means a complete fibre optics cable on September 30.

(2) The actual value of fibre optics cable shall be determined using the following rates:

(a) For “Class 1 fibre optics cable”

- (i) \$15,200 per kilometre if:
 - (A) the cable is encased in a conduit;
 - (B) the average depth of the conduit in the system is more than 3 feet; and
 - (C) 80% or more of the cable is installed below ground level;
- (ii) \$2,550 per kilometre if the cable:
 - (A) is not encased in a conduit; and
 - (B) is installed below ground level at an average depth in the system less than 5 feet;
- (iii) \$1,650 per kilometre if 80% or more of the cable is installed at or above ground level; and
- (iv) \$8,450 per kilometre, in any other case.

(b) For “Class 2 fibre optics cable”

- (i) \$4,050 per kilometre if:
 - (A) the cable is encased in a conduit;
 - (B) the average depth of the conduit in the system is more than 3 feet; and
 - (C) 80% or more of the cable is installed below ground level;
- (ii) \$7,550 per kilometre if the cable:
 - (A) is not encased in a conduit; and
 - (B) is installed below ground level at an average depth in the system less than 5 feet;
- (iii) \$4,900 per kilometre if 80% or more of the cable is installed at or above ground level; and
- (iv) \$24,950 per kilometre, in any other case.

(c) For “Class 3 fibre optics cable”

- (i) \$75,500 per kilometre if:
 - (A) the cable is encased in a conduit;

- (B) the average depth of the conduit in the system is more than 3 feet; and
 - (C) 80% or more of the cable is installed below ground level;
 - (ii) \$12,650 per kilometre if the cable:
 - (A) is not encased in a conduit; and
 - (B) is installed below ground level at an average depth in the system less than 5 feet;
 - (iii) \$8,200 per kilometre if 80% or more of the cable is installed at or above ground level; and
 - (iv) \$41,850 per kilometre, in any other case.
- (d) For “Classe 4 fibre optics cable”
- (i) \$106,000 per kilometre if:
 - (A) the cable is encased in a conduit;
 - (B) the average depth of the conduit in the system is more than 3 feet; and
 - (C) 80% or more of the cable is installed below ground level;
 - (ii) \$17,750 per kilometre if the cable:
 - (A) is not encased in a conduit; and
 - (B) is installed below ground level at an average depth in the system less than 5 feet;
 - (iii) \$11,500 per kilometre if 80% or more of the cable is installed at or above ground level; and
 - (iv) \$58,750 per kilometre, in any other case.
- (e) For “Class 5 fibre optics cable”
- (i) \$121,750 per kilometre if:
 - (A) the cable is encased in a conduit;
 - (B) the average depth of the conduit in the system is more than 3 feet; and
 - (C) 80% or more of the cable is installed below ground level;
 - (ii) \$20,400 per kilometre if the cable:
 - (A) is not encased in a conduit; and

- (B) is installed below ground level at an average depth in the system less than 5 feet;
- (iii) \$13,200 per kilometre if 80% or more of the cable is installed at or above ground level; and
- (iv) \$67,500 per kilometre, in any other case.

Telegraph Corporations, Pole Lines, Etc.

5. The actual value of the pole lines, cables, towers, poles and wires of a telegraph corporation, which are not fibre optics cables shall be determined at the rate of \$1,500 per kilometre.

Telecommunications Corporation, Metallic Cable

6. The actual value of the metallic cable of a telecommunications corporation shall be determined using the following rates:

- (a) \$28,903 per kilometre, for cable below ground; and
- (b) \$16,690 per kilometre, for submarine cable.

Rate for Abandoned Telecommunications Cable

7. Despite sections 4 and 6, the rate used to determine the actual value of a fibre optic or metallic cable of a telecommunications corporation referred to in section 27(1)(a) of this by-law shall be reduced to zero if:

- (a) a senior executive of the corporation gives the assessor a letter certifying that the cable has not been used by the corporation for at least one year; and
- (b) the actual value of the cable, as a telecommunications cable, would be zero, if that value were determined under section 26 of this by-law instead of section 27.

SCHEDULE “VI”

Column 1	Column 2	Column 3	
Named Reserves	Property Classes	Tax Rate for the Taxation Year 2002	
Skeetchestn Indian Reserve No. 0	1. Residential	Land and Improvements	8.0059
		Improvements Only	0.0000
	2. Utilities	Land and Improvements	26.6691
		Improvements Only	0.0000
	9. Farm	Land and Improvements	9.4246
		Improvements Only	0.0000

**SNUNEYMUXW FIRST NATION
2002 TAXATION RATES BY-LAW**

[Effective September 1, 2002]

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 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 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 2002 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 *2002 Taxation Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 17th day of June, 2002.

Quorum: 5

[John G. Wesley]

Chief John G. Wesley

[Angela Bob]

Councillor Angela Bob

[Viola Wyse]

Councillor Viola Wyse

Councillor Douglas J. C. White

[William Yoachim]

Councillor William Yoachim

[Michael Wyse]

Councillor Michael Wyse

[Eric G. Wesley]

Councillor Eric G. Wesley

[Geraldine Manson]

Councillor Geraldine Manson

[Richard G. White]

Councillor Richard G. White

[Arnold T. Wyse]

Councillor Arnold T. Wyse

[W.G. Jack Wyse]

Councillor W.G. Jack Wyse

SCHEDULE "A"

The Council of Snuneymuxw First Nation hereby adopts the following taxation rates for the 2002 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 Taxation By-law</i> .
Class 1 - Residential	14.9431
Class 2 - Utilities	68.9493
Class 3 - Unmanaged Forest Land	nil
Class 4 - Major Industry	53.2153
Class 5 - Light Industry	33.0770
Class 6 - Business and Other	32.6666
Class 7 - Managed Forest Land	11.4894
Class 8 - Recreation/Non-Profit Organization	19.9590
Class 9 - Farm	8.3324

SODA CREEK INDIAN BAND
2002 RATES BY-LAW
BY-LAW NO. 2002-TX01

[Effective November 27, 2002]

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 the rights to occupy, possess or use lands within the boundaries of the Reserve and with respect to any matters arising out of or and 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 2002 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 *2002 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 [8th] day of [May], 2002.

[Dorothy Phillips]

Chief Dorothy Phillips

[Cheryl Chapman]

Councillor Cheryl Chapman

Councillor Bev Sellars

[David Pop]

Councillor David Pop

SCHEDULE "A"

The Council of Soda Creek Indian Band hereby adopts the following taxation rates for the taxation year 2002 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
2002 RATES BY-LAW
BY-LAW NO. 2002-02**

[Effective June 3, 2002]

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 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 2002 Rates By-law No. 2002-02*.

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 *2002 Songhees First Nation Rates By-law No. 2002-02*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 11th day of April, 2002.

[Chief Gary Albany]

Chief

[Elmer George]

Councillor

[E. Norman George]

Councillor

[B. Harry Dick]

Councillor

[Frank E. George]

Councillor

SCHEDULE "A"

The Council of the Songhees First Nation hereby adopts the following taxation rates for the 2002 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>Songhees 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>Songhees Indian Band Property Assessment By-law</i> .
Class 1 - Residential	9.726
Class 2 - Utilities	49.115
Class 3 - Unmanaged Forest Land	0
Class 4 - Major Industry	0
Class 5 - Light Industry	0
Class 6 - Business and Other	28.983
Class 7 - Managed Forest Land	0
Class 8 - Recreation/Non-Profit Organization	0
Class 9 - Farm	0

SONGHEES FIRST NATION
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 2002-01

[Effective June 3, 2002]

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

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

SHORT TITLE

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

DEFINITIONS

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

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

“band” means the Songhees First Nation;

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

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

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

“council” means the council of the Songhees First Nation within the meaning of subsection 2(1) of the *Indian Act* as elected by the band members from time to time;

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

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

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

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

“*Property Assessment By-law*” means the *Songhees Indian Band Property 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 *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) sewage treatment and water treatment works, facilities and plants;

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

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

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated reserve lands; and

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

“reserve” means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the band, whether they be designated lands or conditionally surrendered lands or otherwise and 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 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 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 15th 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 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 11th day of April, 2002.

[Gary Albany]

Chief

[Elmer George]

Councillor

[E. Norman George]

Councillor

[Harry B. Dick]

Councillor

[Frank E. George]

Councillor

SCHEDULE "A"

2002 Property Tax Budget for Songhees First Nation

GENERAL GOVERNMENT SERVICES

General Administration	\$ 44,000.00
Council Remuneration	\$ 24,000.00
Governance Development	\$ 12,000.00
Tax Appeals	\$ 2,500.00
ADMIN COST/HYDRO PHONE ETC.	<u>\$ 55,000.00</u>
<i>General Government Services Expenditure Total</i>	<u><u>\$ 137,500.00</u></u>

PROTECTIVE SERVICES

By-law Enforcement Office	\$ 72,000.00
Emergency Measures	\$ 4,800.00
Fire Protection	\$ 52,000.00
Animal/Pest Control	<u>\$ 2,400.00</u>
<i>Protective Services Expenditure Total</i>	<u><u>\$ 131,200.00</u></u>

TRANSPORTATION SERVICES

Roads and Streets	\$ 6,000.00
Traffic Signals	<u>\$ 4,800.00</u>
<i>Transportation Services Expenditure Total</i>	<u><u>\$ 10,800.00</u></u>

RECREATIONAL AND CULTURAL SERVICES

Local Playground and Parks	\$ 12,000.00
Library	<u>\$ 20,000.00</u>
<i>Recreational and Cultural Services Expenditure Total</i>	<u><u>\$ 32,000.00</u></u>

COMMUNITY DEVELOPMENT SERVICES

Planning	\$ 12,000.00
Engineering	<u>\$ 12,000.00</u>
<i>Community Development Services Expenditure Total</i>	<u><u>\$ 24,000.00</u></u>

ENVIRONMENTAL HEALTH SERVICES

Refuse	\$ 12,000.00
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Sewer	<u>\$ 12,000.00</u>
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<i>Environmental Health Services Expenditure Total</i>	<u><u>\$ 24,000.00</u></u>
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FISCAL SERVICES

Contingency Fund	\$ 75,500.00
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Homeowner Grants	\$ 240,000.00
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Capital Projects Reserve	<u>\$ 75,500.00</u>
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<i>Fiscal Services Expenditure Total</i>	<u><u>\$ 391,000.00</u></u>
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TAXES FOR OTHER GOVERNMENTS

Assessment Authority	\$ 9,400.00
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Regional District Hospital	<u>\$ 20,000.00</u>
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<i>Taxes for Other Governments Expenditure Total</i>	<u><u>\$ 29,400.00</u></u>
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<i>2002 Property Tax Budget Total</i>	<u><u>\$ 779,900.00</u></u>
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**ST. MARY'S INDIAN BAND
RATES BY-LAW 2002-YR10**

[Effective September 1, 2002]

SCHEDULE "A"
Prescribed Tax Rates
For the Taxation Year 2002

Class of Property	Tax Rates
1. Residential	16.5517
2. Utilities	80.4935
3. Unmanaged Forest Land	
4. Major Industry	74.7399
5. Light Industry	42.0367
6. Business	36.7688
7. Managed Forest Land	
8. Seasonal	18.9499
9. Farm	18.7801

BE IT KNOWN that this by-law entitled *Rates By-law* which forms part of the *Taxation By-law* passed by Chief and Council, and approved by the Minister on 1992, March 9th, that being a by-law, to establish, via by-law, a system on the reserve lands of the St. Mary's First Nation for the fair and equitable taxation for local purposes of land, or interests in land, including the rights to occupy, possess or use lands within the boundaries of the reserves is hereby enacted as *Rates By-law 2002-YR10* by the Chief and Council of the St. Mary's First Nation.

APPROVED AND PASSED by the St. Mary's First Nation Council this [18th] day of [June, 2002] .

A quorum for this First Nation consists of three (3) Councillors.

Chief Sophie Pierre

Cheryl Casimer, Councillor

[Jim Whitehead]
Jim Whitehead, Councillor

[Robert Williams]
Robert Williams, Councillor

[Terry White]
Terry White, Councillor

TL'AZT'EN NATION
2002 EXPENDITURE BY-LAW

[Effective July 15, 2002]

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 [a]rising out of or ancillary to such purpose; and

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

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular Section 55(3) and Section 56 for the purpose of the application of taxation revenues.

1. This By-law may be cited for all purposes as the *Tl'azt'en Nation 2002 Expenditure By-law*.

2. Pursuant to Section 55 and 56 of the *Tl'azt'en Nation Property Assessment and Taxation By-law*, the expenditures of taxation revenues are as follows:

- (a) the administration of the *Tl'azt'en Nation Property Assessment and Taxation By-law*, \$1,000.00;
- (b) the remuneration of British Columbia Assessment Authority, \$1,790.46 and,
- (c) the funding of road maintenance and community improvement on the Binche Indian Reserve #2, (\$151.92).

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held in Tache, B.C. on the 3rd day of June, 2002.

Quorum: Five (5)

[Alexis Thomas]

Chief

[Clarence Pierre]

Councillor

[Dale Joseph]

Councillor

[John Monk]

Councillor

[Cynthia Tom]

Councillor

[Conrad Joseph]

Councillor

**TL' AZT' EN NATION
2002 RATES BY-LAW**

[Effective July 15, 2002]

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 [a]rising out of or ancillary to such purpose; and

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

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

1. This by-law may be cited for all purposes as the *Tl'azt'en Nation 2002 Rates By-law*.

2. Pursuant to Section V of the *Tl'azt'en Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2002 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held in Tache, B.C. on the 3rd day of June, 2002.

Quorum: Five (5)

[Alexis Thomas]

Chief

[Clarence Pierre]

Councillor

[Cynthia Tom]

Councillor

[Dale Joseph]

Councillor

[Conrad Joseph]

Councillor

[John Monk]

Councillor

SCHEDULE "A"

The Council of Tl'azt'en Nation hereby adopts the following taxation rates for the 2002 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property prescribed under Schedule II of the <i>Tl'azt'en Nation 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>Tl'azt'en Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	9.6441
Class 2 - Utilities	27.2823
Class 3 - Unmanaged Forest Land	25.8151
Class 4 - Major Industry	24.916
Class 5 - Light Industry	21.1919
Class 6 - Business and Other	19.1679
Class 7 - Managed Forest Land	9.5882
Class 8 - Recreation/Non-Profit Organization	8.4699
Class 9 - Farm	9.5998

**TSLEIL-WAUTUTH FIRST NATION
2002 RATES BY-LAW
BY-LAW NO. 06-06-2002**

[Effective September 1, 2002]

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 2002 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 *2002 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 11th day of June, 2002.

[Leah George]

Chief

[Travis George]

Councillor

[Gerald D. Thomas]

Councillor

SCHEDULE "A"

The Council of the Tsleil-Waututh First Nation (Burrard Indian Band) hereby adopts the following taxation rates for the 2002 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 8 of the <i>Tsleil-Waututh 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>Tsleil-Waututh First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	7.36392
Class 2 - Utilities	59.02693
Class 3 - Unmanaged Forest Land	0.0000
Class 4 - Major Industry	60.41148
Class 5 - Light Industry	39.45151
Class 6 - Business and Other	23.97610
Class 7 - Managed Forest Land	0.0000
Class 8 - Recreation/Non-Profit Organization	11.79174
Class 9 - Farm	0.0000

TZEACHTEN FIRST NATION
2002 RATES BY-LAW
BY-LAW NO. 2002-03

[Effective September 1, 2002]

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 Band) enacted the *Tzeachten First Nation Property Assessment and Taxation By-law* on February 21, 1995;

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

1. This by-law may be cited for all purposes as the *Tzeachten First Nation 2002 Rates By-law*.

2. Pursuant to Section 3 of the *Tzeachten First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A-1" which is attached, and form part of the *2002 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 8th day of July, 2002.

[Joe Hall]

Chief

[Anthony Malloway]

Councillor

[Glenda Campbell]

Councillor

SCHEDULE "A-1"

The Council of the Tzeachten First Nation hereby adopts the following taxation rates for the 2002 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 3 of the <i>Tzeachten 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>Tzeachten First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	11.96
Class 2 - Utilities	62.672
Class 3 - Unmanagement Forest Land	23.921
Class 4 - Major Industry	29.901
Class 5 - Light Industry	24.662
Class 6 - Business and Other	26.456
Class 7 - Managed Forest Land	23.921
Class 8 - Recreational/Non-Profit	8.372
Class 9 - Farm	20.611

**TZEACHTEN FIRST NATION
EXEMPTION BY-LAW 1-2002**

[Effective September 1, 2002]

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

1. This by-law may be cited for all purposes as the *Exemption By-law 2002*.

a. Any person having property assessed by the head assessor pursuant to the *Assessment By-law* as being *Class 9 (Farm)* shall be exempt from the payment of taxes in an amount equivalent to the gross assessed value of the land being fifty per cent (50%) less than as stated in the roll authenticated pursuant to the *Assessment By-law*.

APPROVED by the Tzeachten First Nation at a Council meeting held in Chilliwack in the Province of British Columbia, this [8th] day of July, 2002.

A quorum of Band Council consists of two (2) duly elected Band Councillors.

[Joe Hall]

Chief

[Glenda Campbell]

Councillor

[Anthony Malloway]

Councillor

UPPER SIMILKAMEEN INDIAN BAND
2002 RATES BY-LAW
BY-LAW NO. 02-01

[Effective November 27, 2002]

WHEREAS:

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

AND WHEREAS:

The Council of the Upper Similkameen Indian Band enacted the *Upper Similkameen Property Assessment and Taxation By-law* on May 7, 1996;

NOW BE IT RESOLVED:

That the following by-law be and is hereby enacted pursuant to the provision of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited as the *Upper Similkameen Indian Band 2002 Rates By-law*.

2. Pursuant to Section 11 of the *Upper Similkameen 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 *2002 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 12th day of July, 2002.

[Richard Holmes]

Chief

[Charlene Allison]

Councillor

[Miranda Squakin]

Councillor

SCHEDULE "A"

The Council of the Upper Similkameen Indian Band hereby adopts the following taxation rates for the 2002 taxation year for the following classes of property.

Class of Property as prescribed under Schedule II and Section 17 of the *Upper Similkameen Indian Band Property Assessment and Taxation By-law*. Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the *Upper Similkameen Indian Band Property Assessment and Taxation By-law*.

	Electoral Area G "Jurisdiction 716"	Electoral Area H "Jurisdiction 717"
	Lands + Improv.	Lands + Improv.
Class 1 - Residential	9.5119	8.7882
Class 2 - Utilities	30.52	27.3206
Class 3 - Unmanaged Forest Land	29.5157	25.8589
Class 4 - Major Industry	28.0613	24.9533
Class 5 - Light Industry	24.3372	21.2292
Class 6 - Business and Other	21.4343	19.1948
Class 7 - Managed Forest Land	12.3633	9.621
Class 8 - Recreational	9.3949	8.4808
Class 9 - Farm	10.5248	9.6107

WESTBANK FIRST NATION
[TSINSTIKEPTUM] I.R. #9 WATER DISTRIBUTION SYSTEM
CAPITAL EXPENDITURE BY-LAW NO. 02-TX-04

[Effective November 30, 2002]

To authorize the expenditure of up to Two Hundred Thousand and Two Hundred Dollars (\$200,200.00) from money raised pursuant section 83(1) of the *Indian Act* on Tsinstikeptum I.R. #9 as part of the Westbank First Nation Water Distribution Local Service.

WHEREAS:

A. The Westbank First Nation has established a Water Utility to provide for water distribution to the reserve lands of the Westbank First Nation.

B. 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*);

C. Pursuant to section 12(3)(1) of the *Taxation By-law*, the Westbank First Nation is authorized annually to deposit Ten (10%) per cent 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 by-law;

D. In accordance with section 12(3)(1) of the *Taxation By-law*, the Westbank First Nation has established a Cumulative Fund.

E. Pursuant to section 83(2) of the *Indian Act* and section 12 of the *Taxation By-law*, any expenditure of moneys raised pursuant to the *Taxation By-law* must be made under the authority of a separate by-law;

F. 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;

G. The Council of the Westbank First Nation deems it desirable and in the best interests of the members of the Westbank First Nation to design and construct water systems within Tsinstikeptum Indian Reserve No. 9;

H. The Westbank First Nation proposes to expend a sum estimated the cost to be Two Hundred Thousand and One Hundred Seventy Four Dollars (\$200,174) for the purpose of constructing a water main extension on Boucherie Road from the IR # 9 water pump station to Gellatly Road for eventual extension up Gellatly Road to Carrington Road , pursuant to the Project Summary attached as Schedule "A" to this By-law;

I. Urban Systems Ltd. has estimated the total cost of construction of the system outlined in Schedule “A” to be \$200,174 including expenses incidental thereto. A summary of the Project Cost Estimates is attached as Schedule “B” to this By-law;

J. The Westbank First Nation will be installing this water line jointly with a line installed by MKS Resources as part of an initiative to serve their own lands with water supplied off-reserve by Westbank Irrigation District. Costs for project management, excavation, backfill, and pavement restoration will be shared equally between the two parties. Each party will be responsible for the supply of its own material;

NOW THEREFORE, the Council of the Westbank First Nation hereby enacts the following *By-law 02-TX-04* to section 83(2) of the *Indian Act* for the purposes of the expenditure of monies collected by the Westbank First Nation pursuant to enabling by-laws of the Westbank First Nation made in accordance with section 83(1) of the *Indian Act*.

EXPENDITURE AUTHORIZATION

1. This By-law may be cited for all purposes as the *I.R.#9 Water Distribution System Capital Expenditure By-law No. 02-TX-04*.

2. The Westbank First Nation is hereby empowered and authorized to expend a sum not exceeding \$200,200 to undertake and carry out or cause to be carried out the construction of a water main extension on Tsinstikeptum #9 in the Regional District of Central Okanagan as part of the Westbank First Nation Water Distribution Local Service area.

3. The Westbank First Nation hereby authorizes the expenditure of \$200,200 from moneys collected pursuant to the *Taxation By-law* for the purposes of constructing water works in accordance with the Project Summary and Project Cost Estimates, attached as Schedule “A” and “B” to this By-law, respectively.

4. The Westbank First Nation acknowledges and agrees that it will use its best efforts to recover costs associated with the works from owners and developers of lands on reserve, and other sources of funding.

5. In an effort to recover the costs expended by the Westbank First Nation, the Westbank First Nation may, but is not obligated or limited to, do any of the following:

- (a) Impose a charge, fee, or tax on owners or occupiers of lands on reserve related to the benefit provided such owners or occupiers;
- (b) Make application for contributions from the Government of Canada; and

(c) Identify and make application to outside agencies with available resources to contribute to the construction of the works.

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

7. The Westbank First Nation is authorized to acquire all such real property, easements, rights-of-way, licenses, right or authorities as may be requisite or desirable for or in connection therewith.

BE IT KNOWN that this By-law, entitled the *I.R.#9 Water Distribution System Capital Expenditure By-law No. 02-TX-04* is hereby read for the first, second and third and final time and is hereby enacted as *By-law No. 02-TX-04* by the Council of the Westbank First Nation at a duly convened meeting of Council held on the 21 day of October, 2002.

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 Offices, Kelowna, British Columbia, this [21st] day of [October] , 2002.

[Robert Louie]

Chief

[Raf DeGuevara]

Councillor

[Clarence Clough]

Councillor

[Larry Derrickson]

Councillor

[Mickey Werstuik]

Councillor

SCHEDULE “A”
Water Distribution System
Project Summary

This project includes the finalization of design, tendering, engineering services during construction, contracted construction services, and purchased services to complete from the IR#9 Boucherie Rd Pump Station to Gellatly Rd works for the IR #9 water system.

The improvements will provide security of supply and additional water to meet existing demand as well as capacity to meet future development needs for IR #9. The system is designed to accommodate modifications to allow for additions to capacity as need arises. The core infrastructure developed by this project will allow developers to extend infrastructure at their cost to service their developments. Contributions from developers will be required to offset portions of the cost attributable to their development.

Developers will be responsible for constructing water infrastructure to WFN standards to service their developments.

Additional core infrastructure will be required as growth occurs. This additional core infrastructure includes water mains and reservoir capacity. The costs shown do not include water treatment facility costs which may be required in the future.

Works to be completed under this by-law include:

- Watermain
- Gate valves
- Hydrants
- Fittings
- Removal & Replacement of Asphalt
- Base & Sub-base
- Connection to existing

SCHEDULE "B"

Project Cost Summary
Watermain

1. Watermain (300 mm dia. Class 52 DI)	\$ 93,600
2. Gate Valves (300 mm dia.)	3,500
3. Fittings 300 mm dia. Bends (c/w thrust block)	2,000
Tees (c/w thrust block)	3,400
4. Hydrants and Leads	3,200
5. Asphalt Removal (520 m x 3.3 m)	4,730
6. Asphalt Replacement (75 mm)	22,360
7. Base (100 mm x 520 m x 2.7 m)	4,563
8. Sub-base (400 mm)	8,424
9. Connect to Existing	2,500
SUBTOTAL	148,277
ENGINEERING AND CONTINGENCY (35%)	<u>51,897</u>
TOTAL CAPITAL COST	\$200,174

**WHISPERING PINES/CLINTON INDIAN BAND
2002 RATES BY-LAW**

[Effective October 10, 2002]

WHEREAS pursuant to subsection 83(1)(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 Band) enacted the *Whispering Pines/Clinton First Nation Property Taxation By-law* on December 8, 1995;

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

1. This by-law may be cited for all purposes as the *Whispering Pines/Clinton Indian Band 2002 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 *2002 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 IR#4, RR#1, Site 8, Comp#4, Kamloops, B.C., V2B 8P6, this [3rd] day of [July] , 2002.

A quorum of Council consists of (2), Band Councillors.

[Richard LeBourdais]

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 2002 taxation year for the following class of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and section 17 of the <i>Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law No. 1 (1995)</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>Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law No. 1 (1995)</i> .
	Land & Improvements
Class 1 - Residential	7.7585
Class 2 - Utilities	26.1079
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

**MILLBROOK FIRST NATION
2002 RATES BY-LAW**

[Effective May 26, 2002]

WHEREAS pursuant to subsection 83(l)(a) 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(l) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Millbrook First Nation 2002 Rates By-law*.

2. Pursuant to Section 11 of the *Land Tax 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 *2002 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 [18th] day of [March], 2002.

A quorum of Council consists of 7.

Moved by: [Barry Gloade] Seconded by: [Alex Cope]

[Chief Lawrence Paul]

Chief

[Barry Gloade]

Councillor

[Alex Cope]

Councillor

[Lloyd Johnson]

Councillor

[Loretta Bernard]

Councillor

[Colin Bernard]

Councillor

[Peter Gloade]

Councillor

[Stephen Marshall]

Councillor

[Vernon Gloade]

Councillor

[Robert Gloade]

Councillor

SCHEDULE “A”

The Council of the Millbrook First Nation hereby adopts the following taxation rates for the 2002 Taxation Year for the following classes of property.

Class of Property as prescribed in Section 11 of the *Land Tax By-law*. Rates of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part V of the *Land Tax By-law*.

Class 1 - Residential - Truro	\$ 16.80
Class 2 - Commercial - Truro	\$ 32.50
Class 3 - Residential - Truro Heights	\$ 8.25
Class 4 - Commercial - Truro Heights	\$ 19.00
Class 5 - Commercial - Sheet Harbour	\$ 28.65
Class 6 - Commercial - Cole Harbour	\$ 34.60
Class 7 - Residential - Sheet Harbour	\$ 13.26
Class 8 - Residential - Cole Harbour	\$ 14.43

CHIPPEWAS OF KETTLE & STONY POINT FIRST NATION
FINANCIAL MANAGEMENT BY-LAW
BY-LAW NO. 2002-01

[Effective November 28, 2002]

A By-law to regulate the receipt, management, expenditure, control and recording of the Chippewas of Kettle & Stony Point First Nation funds and establish the administrative structure of the Chippewas of Kettle & Stony Point First Nation which manages the funds.

WHEREAS

The *Indian Act*, R.C.S. 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 Chippewas of Kettle & Stony Point 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 Chippewas of Kettle & Stony Point First Nation has determined that it is necessary and desirable to establish a *Financial Management By-law* for the purposes set out in section 83(1) of the *Indian Act*, and for the efficient and effective administration of the Chippewas of Kettle & Stony Point First Nation's business;

NOW THEREFORE

The Council of the Chippewas of Kettle & Stony Point First Nation at a duly convened meeting of the Council enacts the following by-law:

TITLE

1. This by-law will be called the *Financial Management By-law*.

DEFINITIONS

2. In this by-law:

2.1 "Agencies" means any board, tribunal, commission, or committee of the Chippewas of Kettle & Stony Point First Nation or any corporate body controlled by

the Chippewas of Kettle & Stony Point First Nation including a society, non-profit corporation or a business corporation operated for a profit making purpose;

2.2 “Annual budget” means the forecast of planned revenues and expenditures for the forthcoming fiscal year by the Chippewas of Kettle & Stony Point First Nation;

2.3 “Board” shall mean the Chippewas of Kettle & Stony Point First Nation Financial Management Board established pursuant to this by-law;

2.4 “Agreement” means any written contract between the Chippewas of Kettle & Stony Point 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 Chippewas of Kettle & Stony Point First Nation;

2.5 “Council” shall mean the elected Chief and Council of the Chippewas of Kettle & Stony Point First Nation;

2.6 “Department” means an administrative program area of the Chippewas of Kettle & Stony Point First Nation government as established by Council from time to time, and includes but is not limited to, service centres such as Health, Education, Social Services and Public Works, administrative units and other internal organizational areas of the Chippewas of Kettle & Stony Point First Nation administration;

2.7 “Chippewas of Kettle & Stony Point First Nation funds” means all moneys belonging to the Chippewas of Kettle & Stony Point First Nation, including but not limited to:

- 1) All revenues of the Chippewas of Kettle & Stony Point First Nation;
- 2) Monies borrowed by the Chippewas of Kettle & Stony Point First Nation;
- 3) Monies received or collected on behalf of the Chippewas of Kettle & Stony Point First Nation;
- 4) All monies received or collected by the Chippewas of Kettle & Stony Point First Nation pursuant to any agreement or funding arrangement, and which are to be disbursed for a purpose specified by Council or pursuant to the agreement or funding arrangement;
- 5) All monies invested by and for the Chippewas of Kettle & Stony Point First Nation, including interest earned on said monies;

But does not include:

- 6) Monies received as resource revenues payable into a Chippewas of Kettle & Stony Point First Nation trust account or an account on which the Chippewas

of Kettle & Stony Point First Nation has a stated interest by the Government of Canada specifically referred to as the Indian Band Revenue Monies;

7) Monies received by the Chippewas of Kettle & Stony Point First Nation on behalf of an individual or corporate entity, where Council has approved an alternative arrangement for the managing of the monies pursuant to Section 14.1 of this by-law;

2.8 “Resolution” means a recorded decision made at a meeting of a quorum of Council.

APPLICATION

3.0 This by-law governs the receipt, management, expenditure, control and recording of the Chippewas of Kettle & Stony Point First Nation funds, and the administrative structure of the Chippewas of Kettle & Stony Point First Nation that manages the funds.

3.1 This by-law applies to all Chippewas of Kettle & Stony Point First Nation departments and agencies in receipt of Chippewas of Kettle & Stony Point First Nation funds.

3.2 This day-to-day implementation of this by-law shall be governed by regulations (policies and procedures) developed consistent with the nature and intent of this by-law. Such regulations, when approved by Council, shall become part of this by-law and shall be enforced as such.

3.3 Any person interfering with the provisions of this by-law or not complying with the provisions of this by-law will be subject to penalty up to and including prosecution under applicable Canadian law, and/or other penalties as prescribed by Council and as amended from time to time specifically removal from office, suspension and/or dismissal, fines, and bonding.

FINANCIAL MANAGEMENT BOARD

4.0 A Financial Management Board of the Chippewas of Kettle & Stony Point First Nation is hereby established, and shall continue to remain in existence notwithstanding changes in its membership from time to time.

4.1 The Board shall consist of five (5) members appointed by Council from time to time with:

4.1.1 Two (2) of the members of the Board shall be appointed members of the Council;

4.1.2 Three (3) of the members of the Board shall be elected, on application, from the community at large.

4.2 The Board, at a regular convened meeting, shall elect a Chairperson who will serve for a minimum term of two (2) years.

4.3 The Chairperson shall preside over both regular and special meetings 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.

4.4 The Board shall be responsible for overseeing:

4.4.1 The management and control of the collection of the Chippewas of Kettle & Stony Point First Nation funds;

4.4.2 The management and control of the expenditures and disbursements of the Chippewas of Kettle & Stony Point First Nation funds;

4.4.3 The management and control of the investments of the Chippewas of Kettle & Stony Point First Nation;

4.4.4 The efficient and effective maintenance of records of the financial activities of the Chippewas of Kettle & Stony Point First Nation;

4.4.5 The preparation of the annual budget in accordance with the priorities approved by Council;

4.4.6 The preparation of the annual audit of the Chippewas of Kettle & Stony Point First Nation;

4.4.7 The reporting and recommending to Council on financial matters; and

4.4.8 All other matters relating to the financial affairs of the Chippewas of Kettle & Stony Point First Nation not assigned by another by-law or Council resolution to any department or agency.

4.5 The Board shall prepare, or cause to be prepared, any amendments to the annual budget for the Chippewas of Kettle & Stony Point First Nation, which shall be submitted to Council for review and approval.

4.6 The Board shall maintain, or cause to be maintained, the financial records of the Chippewas of Kettle & Stony Point First Nation through the Comptroller and the Managers of the departments or agencies of the Chippewas of Kettle & Stony Point First Nation.

4.7 The Board may prescribe the form and content of the financial records and establish the accounting system(s) of the Chippewas of Kettle & Stony Point First Nation.

4.8 The Board shall review and make recommendations to Council on the investments of the Chippewas of Kettle & Stony Point First Nation.

4.9 A member of the Financial Management Board may be removed from office:

4.9.1 By the Chairperson if the member has missed three (3) consecutive scheduled meetings of the Board without just cause on recommendation to Council for final approval within 30 days; or

4.9.2 By a majority vote of Council on the recommendation of the Chairperson for the member's removal due to conduct unbecoming a Board member, breach of confidentiality, or for other reasons where it is deemed appropriate to remove the member in the best interest of the functioning of the Board.

4.10 The First Nation Manager shall act as the Senior Administrative Officer of the Financial Management Board, and shall assist the Board in carrying out its duties. Band Council will articulate the specific nature of the duties of the First Nation Manager, which will include but will not be limited to, the planning, organizing, implementation and evaluation functions of the directives/recommendations made by the Board.

4.11 To facilitate the role and responsibilities of the First Nation Manager, the First Nation Comptroller/Financial Officer shall be appointed to the Board by Council, and is responsible to the First Nation Manager for the following:

4.11.1 The conduct of the administration necessary to discharge the administrative responsibilities of the Board, including staff supervision;

4.11.2 The administrative supervision of the compilation and preparation of the overall annual budget;

4.11.3 The preparation of annual financial statements and long-term financial projections including but not limited to cash flow projections as required from time to time by the Board;

4.11.4 Monitoring adherence to any agreement and/or funding arrangements entered into by the Chippewas of Kettle & Stony Point First Nation or any of its departments or agencies;

4.11.5 Administration and supervision of the financial records and reporting systems;

4.11.6 Maintenance of records of all receipts and expenditures in such a manner as to facilitate the annual audit; and

4.11.7 Any other task assigned or required by the Board.

4.12 The Board shall be responsible for the annual performance appraisal for the Comptroller for approval of Council. In the event of a vacancy for the position of Comptroller, the Board shall be responsible for the hiring of a suitable candidate for the position, subject to the ratification of Council, and dismissal/discipline of the

Comptroller shall be in accordance with the personnel policies of the Chippewas of Kettle & Stony Point First Nation as approved by resolution of Council.

COUNCIL'S ROLE

5.0 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 office of the Band Council.

5.1 Council shall oversee the preparation of the annual budget, and shall approve the annual budget of the Chippewas of Kettle & Stony Point First Nation departments and agencies, and any amendments thereto.

5.2 Council shall review and approve the annual audit of the Chippewas of Kettle & Stony Point First Nation.

5.3 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

6.0 On the recommendation of the Board, Council may approve the delegation of authority to approve expenditures on behalf of the Chippewas of Kettle & Stony Point First Nation within the annual budget and consistent with the financial organization of the Chippewas of Kettle & Stony Point First Nation.

ANNUAL BUDGET

7.0 The Board shall prepare estimates of the revenues and expenditures of the Chippewas of Kettle & Stony Point First Nation for the purpose of preparing the annual budget.

7.1 Each department Manager or 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 Chippewas of Kettle & Stony Point First Nation.

7.2 The consolidated annual budget for the Chippewas of Kettle & Stony Point First Nation and its agencies shall be submitted by the Board to Council for consideration and approval on or before January 31 each year.

7.3 Council shall be solely responsible for the approval of the consolidated annual budget for the Chippewas of Kettle & Stony Point First Nation and its agencies for each fiscal year.

7.4 Council may increase allocations of funds in the budget, reduce allocations of funds in the budget, or reallocate funds to different sectors in the annual budget based on priorities and policies established by Council.

7.5 The annual budget becomes official upon approval by Council by resolution, and must be observed by departments/agencies as approved.

7.6 Council may amend the annual budget at any time before or after its implementation based on changes in priorities, funding allocations, new or reduced programs or other such events that may occur during the course of conducting the business of the First Nation and on recommendation to the Board, who shall be responsible for implementing such changes.

7.7 The consolidated annual budget shall be made available at the Administration Office during regular working hours for inspection by any member of the Chippewas of Kettle & Stony Point First Nation, and copies will be provided to Chippewas of Kettle & Stony Point First Nation members on written request to the Comptroller and upon payment of a twenty-five (\$25.00) dollar fee.

FINANCIAL MANAGEMENT: DEPOSITS

8.0 There shall be one Consolidated Account established by the Comptroller at the direction of the Financial Management Board, into which all Chippewas of Kettle & Stony Point First Nation funds shall be deposited.

8.1 The Comptroller shall ensure the safekeeping of the Chippewas of Kettle & Stony Point First Nation funds received and shall forthwith deposit all Chippewas of Kettle & Stony Point First Nation funds to the credit of the Chippewas of Kettle & Stony Point First Nation Consolidated Account.

8.2 The Board may authorize the Comptroller to reallocate funds from the Chippewas of Kettle & Stony Point First Nation Consolidated Account to other accounts for investment purposes or for program or service delivery.

8.3 The Comptroller shall administer funds in the Consolidated Account.

8.4 The interest earned on the Chippewas of Kettle & Stony Point First Nation funds shall be paid to the Consolidated Account.

8.5 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 on recommendation by the Board.

FINANCIAL MANAGEMENT: EXPENDITURES

9.0 All payments and financial commitments shall be in accordance with the annual budget, the purchasing and/or financial policies and procedures established for the First Nation as amended from time to time, or in accordance with Council resolution.

9.1 In most cases, departments/agencies operate out of the Consolidated Account through the Finance Department, however:

9.1.1 The Board may make accountable advances from the Consolidated Account to an approved established account administered by a department or agency Manager on a monthly basis according to the approved annual budget.

9.1.2 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 approved annual budget and cash flow projection.

9.1.3 Where funds have been advanced to a department or agency, the department or agency Manager shall report to the Board on or before the last day of the following month:

9.1.3.1 An invoice listing the funds expended in the previous month; and

9.1.3.2 A trial balance of the receipts and disbursements for the previous month.

9.1.3.3 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 a further advance shall be made to the department or agency.

9.1.3.4 The Board shall deduct from the current month's advance any amounts advanced in prior months that exceed the amount of the expenditures as recorded on the trial balance.

9.1.3.5 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

10.0 No payment shall be made for the performance of work, supply of goods or rendering of services unless the charge in respect of such work, goods or services has been authorized:

10.1.1 Pursuant to a Council resolution;

10.1.2 By a person delegated to authorize such payment; or

10.1.3 Pursuant to an agreement entered into between the Chippewas of Kettle & Stony Point 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.

10.2 For all work, goods or services that are provided by or through the Chippewas of Kettle & Stony Point First Nation or by or through any other person authorized on behalf of the Chippewas of Kettle & Stony Point First Nation for a

fee or other charge, an invoice shall be rendered for payment for the work, goods or services.

10.3 The First Nation Manager, Comptroller and department or agency Manager each has a role and responsibilities in ensuring invoices are rendered pursuant to this by-law.

AWARDING CONTRACTS

11.0 The Council may appoint by resolution, the department or agency Managers and other persons as authorized to approve the purchase of goods and services based on budget control and accountability, and the purchasing policies and procedures of the First Nation.

11.1 Any expenditure in the awarding of contracts must receive the prior approval of the Band Council.

11.2 All orders for work, goods or services provided to the Chippewas of Kettle & Stony Point First Nation must be recommended to Council by the department or agency Manager authorized to approve the purchase of goods or services.

11.3 All orders for work, goods or services over \$15,000 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 Comptroller as to availability of funds.

TENDERS

12.0 Capital purchase up to \$15,000 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, based on budget control and accountability, and the purchasing policies and procedures of the First Nation.

12.1 Capital purchases over \$15,000 and under \$500,000 or in such amounts as approved by Council may be made by invitations to tender.

12.2 Capital purchases in excess of \$500,000 or such greater amounts as approved by Council must be made by public tender.

12.3 Invitations to tender shall include as a minimum:

12.3.1 The time and date of closing;

12.3.2 Sufficient details from which comparable bids can be made;

12.3.3 The time, date, and place tenders are to be opened; and

12.3.4 The amount of security deposit if required.

12.4 The tendering period is not to be less than five (5) working days, unless in an emergency situation.

12.5 All tenders are to be returned sealed and addressed to the Chippewas of Kettle & Stony Point First Nation, clearly marked “Tendered for _____”, with the time and date of receipt recorded on the unopened envelope of the tender when received.

12.6 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.

12.7 The name of the tender, project, date of bid and amount shown must be recorded at the time of opening.

12.8 The lowest tender received shall normally be accepted unless the authorized person deems it in the best interest of the Chippewas of Kettle & Stony Point First Nation to do otherwise.

12.9 Where the lowest tender is not accepted, the reasons are to be clearly recorded in the document by the authorized person accepting the contract.

12.10 Upon acceptance of a tender for the performance of work, goods, or services, a contract is to be signed by both parties and a signed copy shall be kept as a portion of the records of the Chippewas of Kettle & Stony Point First Nation.

12.11 In the event that an official or employee of the Chippewas of Kettle & Stony Point 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.

12.12 No disbursements or payment on any contract shall be made without supporting documentation as determined by the policies of the Financial Management Board.

12.13 A fifteen percent (15%) holdback 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.

12.14 The Financial Management Board may establish policies and procedures for the tendering process, and the purchasing process in general.

CONFLICT OF INTEREST

13.0 Any person who holds office, including that of Chief or Councillor, & the Financial Management Board, or is an employee or agent of the Chippewas of Kettle & Stony Point First Nation, its departments or agencies shall not use that office, employment or relationship for personal gain to the detriment of the interests of the Chippewas of Kettle & Stony Point First Nation.

13.1 Conflict of interest for the Chippewas of Kettle & Stony Point First Nation is defined in the employment manual (see Appendix A) for the First Nation as approved by Chief and Council, and will apply to this by-law in addition to any terms or conditions specified in this by-law as amended from time to time by Chief and Council, and/or as recommended by the Financial Management Board.

AGREEMENTS

14.0 The Council may approve on behalf of the Chippewas of Kettle & Stony Point 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 Chippewas of Kettle & Stony Point First Nation, its agencies and other bodies.

14.1 Where an agreement or arrangement has been approved under Section 14.0 and on the recommendation of the Financial Management Board, the Council may approve an alternative arrangement for the management of money received.

FISCAL YEAR

15.0 The fiscal year of the Chippewas of Kettle & Stony Point First Nation government shall be from April 1 of each year to March 31 in the following year.

AUDIT

16.0 Council shall appoint by resolution an auditor or auditors annually to audit the books and records of the Chippewas of Kettle & Stony Point First Nation, its departments and agencies.

16.1 The auditor or auditors shall be a member of a recognized professional accounting association.

16.2 The auditor or auditors shall report to the Financial Management Board and/or Chief and Council on completion of the audit annually.

16.3 The audit shall include all transactions involving the Chippewas of Kettle & Stony Point First Nation funds.

16.4 The auditor or auditors are entitled to access:

16.4.1 All books, records, accounts and vouchers;

16.4.2 Information from any department or agency Manager necessary for the completion of the audit;

16.4.3 Council resolutions and by-laws;

16.4.4 Administration and financial regulations;

16.4.5 Agreements, contracts and any other related documents.

16.5 The audit shall be in accordance with generally accepted accounting principles (GAAP), 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 Chippewas of Kettle & Stony Point First Nation.

16.6 The Financial Management Board shall provide the auditors with instructions concerning the annual audit, and through the Comptroller, shall assist the auditor or auditors in the completion of the audit.

16.7 After the review of the annual audit by the Financial Management Board, the auditor or auditors shall present the completed annual audit to the Council.

16.8 The audited financial statement(s) shall be accepted by Chief and Council by resolution at a meeting and signed by the Chief and such other person as designated by the Council.

PUBLIC

17.0 Upon receipt of the auditor's report by Council, copies of the report shall be posted in such public places as determined by Council.

17.1 The Comptroller shall retain the written report of the auditor, together with the related financial statements and any member of the Chippewas of Kettle & Stony Point 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 thereof.

AMENDMENTS AND REPEAL

18.0 A decision made in contravention of this by-law is voidable by vote of a majority of Council.

18.1 Amendment or repeal of this by-law shall be in the manner stipulated by the *Indian Act*.

18.2 Repeal of this by-law shall require a community consultation process and a ratification vote by the membership of the First Nation to enact.

18.3 If any provision of this by-law is found invalid, such provision is severable.

COUNCIL HEREBY ENACTS THIS BY-LAW at a duly convened meeting held on the [18th] day of [November] in the year [2002] .

[Thomas M. Bressette]

Chief

[Peter B. Cloud, Sr.]

Councillor

[Stephen D. Wolfe]

Councillor

[A. David Henry]

Councillor

APPENDIX A

Section 2 –	Policies and Procedures
Conditions of Employment	
Policy # 2.1.018	Created: March 2000
Conflict of Interest	Revised: Nov. 2000
<p>Policy: No employee, board or committee member, or volunteer shall engage in conduct which involves a conflict of interest between the employee, board or committee member, or volunteer and the employer, including but not limited to conduct involving acceptance of favours or financial benefits, engaging in outside activities, or public activities.</p>	

Procedures:

- 1) A conflict of interest exists when there is a conflict or competing interest between an employee’s personal interest and his/her responsibilities as a Kettle and Stony Point First Nation employee.
- 2) The above conflict includes any actual conflict, and those situations that have the potential to lead to a conflict of interest.
- 3) A conflict of interest may exist whether or not a financial or other advantage has been or may be conferred on the employee. (See 4 below)
- 4) A conflict of interest may arise because an employee is in a position to benefit directly or indirectly from information obtained during the course of their employment or as a result of their ability to influence the decision-making process.
- 5) If an employee is in doubt regarding a potential conflict of interest, he/she should consult his/her immediate supervisor for direction.
- 6) Where an employee has a personal interest in the outcome of a decision to be made by council, and that interest may give rise to a conflict of interest, that conflict and the extent of the interest will be disclosed to his/her immediate supervisor and Council, and Council will determine whether that individual will take part in the decision and/or discussion.
- 7) Definitions for the purposes of this policy, which are for reference only and not intended to be exhaustive:
 - *The Acceptance of Favours*: Acceptance, or agreement to accept, directly or indirectly, gifts, discounts, loans, services or benefits from a person, organization, or First Nation having dealings with the

Kettle and Stony Point First Nation results in a position of conflict (see item S) Code of Conduct 1.1.4);

- *Financial Interests*: If an employee (and/or spouse or immediate family) directly or indirectly owns, is beneficially entitled to, or has an interest in any land, building, lease, mortgage, goods, services, or contract which is offered for option, sale, lease, or assignment to the Kettle and Stony Point First Nation and/or persons receiving direct service from the Kettle and Stony Point First Nation;
 - *Outside Activities*: Any outside employment, obligation, interest, distraction or participation which would interfere with the independent exercise of judgement and efforts in the best interest of the Kettle and Stony Point First Nation;
 - *Public Appearance*: Accepting any fee for taking part in a public speaking engagement or a public performance to which he/she was invited as a direct result of:
 - a) his/her position as an employee;
 - b) his/her field of knowledge derived from his/her employment with the Kettle and Stony Point First Nation;
 - *Knowledge*: Any knowledge or information an employee may obtain through fulfilling his/her normal employment.
- 8) Advisory board members, committee members and volunteers are also subject to this conflict of interest policy as noted above.
- 9) Failure to observe and abide by the conflict of interest policy may result in a request for resignation or disciplinary action as deemed appropriate, including dismissal for cause.

MICHIPICOTEN FIRST NATION
FINANCIAL ADMINISTRATION BY-LAW
BY-LAW NO. 2002-02

[Effective November 18, 2002]

Being a by-law to regulate the receipt, management, and expenditure of Michipicoten First Nation funds and establish the administrative structure of the Michipicoten 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 Michipicoten First Nation to defray the Michipicoten 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 Michipicoten First Nation has determined that it is desirable and necessary that a *Financial Management By-law* be established for the purposes set out in subsection 83(1) of the *Indian Act* and for the better administration of the Michipicoten First Nation's business;

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

SHORT NAME OF BY-LAW

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 Michipicoten First Nation or any corporate body controlled by the Michipicoten First Nation including a society, non-profit corporation or business corporation;

“agreement” means any written contract between the Michipicoten First Nation 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 Michipicoten First Nation;

“annual budget” means the forecast of planned expenditures for the forthcoming fiscal year by the Michipicoten First Nation;

“Band” means Michipicoten First Nation;

“Band Manager” means the Band Manager or Co-Manager, as the case may be.

“Chief” means the Chief of the Band.

“Committee” shall mean the Michipicoten First Nation Finance Committee established pursuant to this By-law;

“Council” shall mean the Chief and Council of the Michipicoten First Nation;

“department” means an administrative division of the Michipicoten First Nation Government as established from time to time by Council and includes service centres, administrative units and other internal organizational units of the Michipicoten First Nation administration;

“Family” shall mean a spouse, including a common law spouse, children, parent, brother, sister, father-in-law, mother-in-law, uncle, aunt, and grandparent, son-in-law, daughter-in-law, and also includes any relative permanently residing in the person’s household.

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

“Member of the Band” means a person whose name appears on the Band List or who is entitled to have his or her name appear on the Band List.

“Michipicoten First Nation funds” means all moneys belonging to the Michipicoten First Nation and includes

- (a) all revenues of Michipicoten First Nation;
- (b) money borrowed by the Michipicoten First Nation;
- (c) money received or collected on behalf of the Michipicoten First Nation; and
- (d) all moneys that are received or collected by the Michipicoten 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 Michipicoten 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 67 of this By-law;

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

“Motion” means a decision made by Chief and Council at a Meeting of the Chief and Council, moved and seconded and voted on by a quorum of Council.

“Personal gain” shall mean financial benefit for the individual or for the members of his or her immediate family.

“Reserve” means the reserve(s) of the band as defined in the *Indian Act*, section 2(1) and special reserve(s) pursuant to section 36.

“resolution” means a decision made at a meeting of a quorum of Council and a Band Council Resolution (BCR) shall be prepared on a departmentally issued form. A quorum of Council signatures is required to validate the BCR.

BAND MANAGER

3. The Council shall ensure the position of Band Manager exists and is actively performed by a competent, qualified individual(s). Should this position of Band Manager become vacant, the Council will inform the Minister to suspend all cash releases until the position is filled. Should the position of Band Manager become vacant, a Band Manager shall be appointed on a temporary basis for a period not to exceed (10) weeks by Band Council Resolution. This temporary appointment shall only be made once for each vacancy.

APPLICATION

4. This By-law governs the receipt, management and expenditure of Michipicoten First Nation funds and the administrative organization of the Michipicoten First Nation to manage the funds.

5. This By-law applies to all Michipicoten First Nation departments and agencies in receipt of Michipicoten First Nation funds.

FINANCE COMMITTEE

6. A Finance Committee of the Michipicoten First Nation is hereby established and shall continue in existence notwithstanding changes in its membership from time to time.

7. The Committee shall consist of five (5) members appointed by the Council from time to time with one (1) member being the Band Manager and one member shall be the Chief.

8. Two (2) of the members of the Committee shall be members of the Council and one (1) member of the Committee shall be a Member of the Band that is not currently a member of Council.

9. The Chairperson shall be elected by the Committee and serve for a term consistent with the term of office of the Band Council.

10. The Chairperson shall preside over the meetings of the Committee and shall, between meetings of the Committee, exercise or perform such of the powers, duties or functions of the Committee as the Committee may determine.

11. The Committee, through the direct efforts of the Band Manager, shall be responsible for

- (a) the management and control of the collection of Michipicoten First Nation funds;
- (b) the management and control of the expenditures and disbursements of the Michipicoten First Nation;
- (c) the maintenance of records of the financial activities of the Michipicoten 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 Michipicoten First Nation;
- (f) the reporting and recommending to Council on financial matters; and
- (g) all other matters relating to the financial affairs of the Michipicoten First Nation not assigned by another by-law or Council resolution to any department or agency.

12. The Committee shall prepare or cause to be prepared any amendment to the annual budget for the Michipicoten First Nation which shall be submitted to the Council for review and approval.

13. The Committee shall maintain or cause to be maintained the financial records of the Michipicoten First Nation through the Office of the Controller/Bookkeeper and the managers of the departments or agencies.

14. The Committee may prescribe the form and content of the financial records and establish the accounting systems of the Michipicoten First Nation.

15. A member of the Finance Committee may be removed from office

- (a) by the Chairperson if the member has missed three (3) consecutive scheduled meetings of the Finance Committee;
- (b) by a majority of Council on the recommendation of the Chairperson for the member's removal; or
- (c) by a unanimous vote of the Chief and Council not sitting on this Committee.

16. The Band Manager shall act as the senior administrative officer of the Finance Committee and shall assist the Committee in carrying out its duties. The

Band Council will articulate the specific nature of the duties of the Band Manager and these will include the planning, organizing, implementing and evaluating functions.

17. To facilitate the role and responsibilities of the Band Manager, a Controller/Bookkeeper shall be appointed by motion of 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 Committee, 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 Committee;
- (d) monitoring adherence to any agreement and funding arrangements entered into by the Michipicoten 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 Committee through the Band Manager.

18. The Committee shall be responsible for the hiring of the Controller/Bookkeeper by Council motion subject to the ratification of the Council and dismissal of the Controller/Bookkeeper shall be in accordance with the personnel policies of the Michipicoten First Nation as established by Council.

COUNCIL'S ROLE

19. The Council shall appoint by motion the members of the Finance Committee as set out in sections 7 and 8 of this By-Law.

20. The Council shall oversee the preparation of the annual budget and shall approve the annual budget of the Michipicoten First Nation and any amendments thereto.

21. The Council shall receive and approve the annual audit of the Michipicoten First Nation.

22. The Council may, upon the recommendation of the Committee 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* and in accordance with existing Michipicoten First Nation policy.

DELEGATION OF AUTHORITY

23. On the recommendation of the Committee, the Council may approve the delegation of authority to approve expenditures on behalf of the Michipicoten First Nation within the annual budget and consistent with the financial organization of the Michipicoten First Nation.

ANNUAL BUDGET

24. The Committee shall prepare estimates of the revenues of the Michipicoten First Nation for the purpose of preparing the annual budget.

25. 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 Committee which shall prepare a consolidated annual budget for the Michipicoten First Nation.

26. The annual budget for the Michipicoten First Nation and its agencies shall be submitted by the Committee to Council for consideration and approval.

27. The Council is solely responsible for the approval of the consolidated annual budget for the Michipicoten First Nation and its agencies for each fiscal year.

28. Council may increase allocations of funds in the budget, reduce allocations of funds, or reallocate funds to different sectors in the annual budget.

29. The annual budget becomes official upon approval by the Council by resolution.

30. Council may amend the annual budget at any time before or after its implementation.

31. The annual budget shall be made available during regular working hours for inspection by any member of the Michipicoten First Nation, and copies are to be provided to Michipicoten First Nation members on written request to the Controller/Bookkeeper.

FINANCIAL MANAGEMENT: DEPOSITS

32. There shall be one Consolidated Account established by the Controller/Bookkeeper at the direction of the Finance Committee into which all Michipicoten First Nation funds shall be deposited.

33. The Controller/Bookkeeper shall ensure the safekeeping of the Michipicoten First Nation funds received and shall forthwith deposit all Michipicoten First Nation funds to the credit of the Michipicoten First Nation Consolidated Account.

34. The Committee may authorize the Controller/Bookkeeper through the Band Manager to reallocate funds from the Michipicoten First Nation Consolidated Account to other accounts for investment purposes or program and services delivery.

35. Funds in the Consolidated Account shall be administered by the Controller /Bookkeeper.

36. The interest earned on the Michipicoten First Nation funds shall be paid to the Consolidated Account.

37. 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

38. All payments and financial commitments shall be in accordance with the annual budget or in accordance with Council resolution.

FINANCIAL REPORTING: INVOICING

39. 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 Michipicoten 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.

40. For all work, goods or services that are provided by or through the Michipicoten First Nation or any other person on behalf of the Michipicoten First Nation for a fee or other charge, an invoice shall be rendered for payment for the work, goods or services.

41. The Controller/Bookkeeper, department or agency manager each have a role in ensuring invoices are rendered pursuant to this By-law.

AWARDING OF CONTRACTS

42. 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.

43. All orders for work, goods or services provided to the Michipicoten First Nation must be recommended to Council by the department or agency manager authorized to approve the purchase of goods or services.

44. Each order for work, goods or services over fifteen thousand dollars (\$15,000) 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 Controller/Bookkeeper as to availability of funds.

TENDERS

45. Capital purchases up to fifteen thousand dollars (\$15,000) 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.

46. Capital purchases over fifteen thousand dollars (\$15,000) and under five hundred thousand dollars (\$500,000) or in such amounts as approved by Council may be made by invitations to tender.

47. Capital purchases in excess of five hundred thousand dollars (\$500,000) or such greater amounts as approved by Council must be made by public tender.

48. In emergency situations telephone bids up to twenty thousand dollars (\$20,000) 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.

49. 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.

50. The tendering period is not to be less than five (5) working days, unless in an emergency situation.

51. All tenders are to be returned sealed and addressed to the Michipicoten 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.

52. 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.

53. The name of the tender, project, date of bid and amount shown must be recorded.

54. The lowest tender received shall normally be accepted unless the authorized person deems it in the best interest of the Michipicoten First Nation to do otherwise.

55. Where the lowest tender is not accepted, the reasons are to be recorded in the document by the authorized person accepting the contract.

56. 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 Michipicoten First Nation.

57. In the event that an official or employee of the Michipicoten 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.

58. No disbursements or payment on any contract shall be made without supporting documentation as determined by the policies of the Committee.

59. A fifteen per cent (15%) hold-back of final payment or in such amount as may be determined by Committee policy shall not be released to a contractor until all work is certified as complete and satisfactory to the Council.

60. The Committee may establish policies and procedures for the tender process.

CONFLICT OF INTEREST

61. Any person who holds an office, including that of Chief or Councillor, or employment with the Michipicoten First Nation, its departments or agencies, shall not use that office or employment for personal gain to the detriment of the interests of the Michipicoten First Nation.

62. 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.

63. If an employee violates the conflict of interest provision, the issue will be dealt with under the terms of the Michipicoten First Nation Personnel Policy.

64. The Committee may develop detailed conflict of interest rules which shall govern the administration of financial affairs of the Michipicoten First Nation which shall take effect upon approval by Council. These detailed conflict of interest rules would support those included under this By-law.

65. An appeal of suspension or dismissal can be made to the Band Council.

AGREEMENTS

66. The Council may approve on behalf of the Michipicoten 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 Michipicoten First Nation, its agencies and other bodies.

67. Where an agreement or arrangement has been approved under section 66 and on the recommendation of the Finance Committee, the Council may approve an alternative arrangement for the management of money received.

FISCAL YEAR

68. The fiscal year of the Michipicoten First Nation shall be from April 1 of each year to March 31 in the following year.

AUDIT

69. Council shall appoint by resolution an auditor or auditors annually to audit the books and records of the Michipicoten First Nation.

70. The auditor or auditors shall be a member of a recognized professional accounting association.

71. The auditor or auditors shall report to Council.

72. The audit shall include all transactions involving the Michipicoten First Nation funds.

73. 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.

74. The audit shall be in accordance with generally accepted accounting procedures and with general accepted auditing standards 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 Michipicoten First Nation.

75. The Committee shall provide the auditors with instructions concerning the annual audit and, through the Controller/Bookkeeper, shall assist the auditor or auditors in the completion of the audit.

76. After the review of the annual audit by the Committee, the auditor or auditors shall present the annual audit to the Council upon completion of the annual audit.

77. 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.

78. The accepted audited financial statements shall be presented by the auditor to the Membership at a Membership Meeting duly convened for that purpose.

PUBLIC

79. Upon receipt of the auditor's report by Council, copies of the report shall be posted in such public places as determined by Council.

80. The Controller/Bookkeeper shall retain the written report of the auditor, together with the related financial statements and any member of the Michipicoten 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

81. A decision made in contravention of this By-law is voidable by vote of a majority of Council.

82. 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 28th day of October, 2002.

A quorum of Council is four (4) members of Council.

[John Peterson]

Chief John Peterson

[Kathryn Campbell]

Councillor Kathryn Campbell

[Denise Lesage-Churchill]

Councillor Denise Lesage-Churchill

[Emile Neyland]

Councillor Emile Neyland

[Verna Andre]

Councillor Verna Andre

[Irene Piche]

Councillor Irene Piche

OCEAN MAN FIRST NATION
2002 RATES BY-LAW
BY-LAW NO. 2002-01

[Effective November 27, 2002]

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

AND WHEREAS the Council of the Ocean Man First Nation (also known as the Ocean Man Band) enacted the *Ocean Man First Nation Property Assessment and Taxation By-law* on June 07, 1999;

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

1. This by-law may be cited for all purposes as the *Ocean Man First Nation 2002 Rates By-law*.

2. Pursuant to Section eleven (11) of the *Ocean Man First Nation Property 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 *2002 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 28th day of August, 2002.

[Marion Standingready]

 Chief

[Christine Grealey]

 Councillor

[Susan Big Eagle]

 Councillor

[Gloria Shepherd]

 Councillor

SCHEDULE “A”

2002-01

The Council of the Ocean Man First Nation hereby adopts the following taxation rates for the 2002 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
<p>Class of Property as prescribed under Schedule II and Section <u>[17]</u> of the <i>Ocean Man First Nation Property Taxation By-law</i>.</p>	<p>Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>First Nation Property Assessment and Taxation By-law</i>.</p>
Class 1 - Residential	31.0 Mills
Class 2 - Utilities	31.0 Mills
Class 3 - Unmanaged Forest Land	31.0 Mills
Class 4 - Major Industry	32.1 Mills
Class 5 - Light Industry	32.1 Mills
Class 6 - Business and Other	31.0 Mills
Class 7 - Managed Forest Land	31.0 Mills
Class 8 - Recreation/Non-Profit Organization	31.0 Mills
Class 9 - Farm	31.0 Mills

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

[Roberta Littlechief]

Councillor Roberta Littlechief

[Ken Lonechild]

Councillor Ken Lonechild

[Elmer Lonethunder]

Councillor Elmer Lonethunder

Councillor Frederick Maxie

[Clarence Nokahoot]

Councillor Clarence Nokahoot

Councillor Terry Littlechief

[Michael Lonechild]

Councillor Michael Lonechild

Councillor Debbie Maxie

Councillor Robert McArthur

[G. Bruce Standingready]

Councillor G. Bruce Standingready

SCHEDULE "A"

The Council of the White Bear First Nations hereby adopts the following taxation rates for the 2002 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Classes of land and improvements as prescribed under Schedule II and Section 11 of the <i>White Bear First Nations Property Assessment and Taxation By-law</i> .	Rate of Tax applied against the assessed value of the land and improvements as determined in accordance with Part VII of the <i>White Bear First Nations Property Assessment and Taxation By-law</i> .
Class	
Agricultural	(a)(b)
Residential	(c)(d)
Seasonal Residential	(e)
Commercial and Industrial	(f)(g)(h)(i) 2.97%

**WHITECAP DAKOTA FIRST NATION
2002 RATES BY-LAW
BY-LAW NO. 02**

[Effective September 6, 2002]

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

AND WHEREAS the Council of the Whitecap Dakota First Nation (also known as the Whitecap Band) enacted the *Whitecap Dakota First Nation Property Assessment and Taxation By-law* on November 3, 2001;

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

1. This by-law may be cited for all purposes as the *Whitecap Dakota First Nation 2002 Rates By-law*.

2. Pursuant to Section VIII of the *Whitecap Dakota First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" that is attached, and forms part of the *2002 Rates By-law*.

COUNCIL HEREBY ENACTS THIS BY-LAW at a duly convened meeting held on the 15th day of May, 2002.

[Darcy M. Bear]

Chief Darcy M. Bear

[Warren Buffalo]

Councillor Warren Buffalo

[Frank D. Royal]

Councillor Frank D. Royal

SCHEDULE "A"

The Council of the Whitecap Dakota First Nation hereby adopts the following taxation rates for the 2002 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
<p>Class of Property as prescribed under Schedule II and Section VIII of the <i>Whitecap Dakota First Nation Property Taxation By-law</i>.</p>	<p>Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part V of the <i>Whitecap Dakota First Nation Property Assessment and Taxation By-law</i>.</p>
Class 1 - Residential	
Class 2 - Utilities	
Class 3 - Unmanaged Forest Land	
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	27.7
Class 7 - Managed Forest Land	
Class 8 - Recreation/Non-Profit Organization	
Class 9 - Farm	

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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. 7:1.331).

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

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ALEXIS FIRST NATION			
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	
Property Tax By-law	Feb 28/00	4:2.117	
DENE THA' FIRST NATION			
2000 Tax Rates By-law	Dec 13/00	5:2.154	
Property Assessment and Taxation By-law	Feb 28/00	4:2.150	
DUNCAN'S FIRST NATION			
Financial Administration By-law 2001	July 24/01	6:1.1	
ENOCH CREE NATION			
(1996) Budget By-law	Oct 20/97	2:2.376	
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	

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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)
O'CHIESE FIRST NATION			
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	
Property Assessment and Taxation By-law	Feb 23/99	3:2.211	
PIIKANI NATION			
Settlement Revenue Account By-law	Nov 5/02	7:1.1	
STONEY FIRST NATION			
2000 Tax Rates By-law	July 6/00	4:2.203	
2001 Tax Rates By-law	May 19/01	5:2.158	
2002 Tax Rates By-law	May 29/02	6:2.335	
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1999 Tax Rates By-law	Sept 2/99	4:1.1	

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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)
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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	
Financial Management By-law 2000-1	May 5/01	5:2.160	
ASHCROFT INDIAN BAND			
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	
BONAPARTE INDIAN BAND			
Annual Tax Rates By-law No. 5 (1997)	July 29/97	2:1.74	
Annual Tax Rates By-law No. 6, 1999	June 28/99	3:2.298	
Annual Tax Rates By-law No. 7, 2000	July 27/00	5:2.175	
Annual Tax Rates By-law No. 8, 2001	Aug 6/01	6:1.18	
Annual Tax Rates By-law No. 10, 2002	July 15/02	6:2.337	

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Assessment Standards and Maximum Tax Rates for Railway Right-of-Way Property By-law.....	Oct 23/02	7:1.12	
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1999 Tax Rates By-law	Sept 3/99	4:1.3	
2001 Tax Rates By-law	Dec 19/01	6:2.342	
Property Tax Expenditure By-law	Sept 3/99	4:1.4	
BURNS LAKE INDIAN BAND			
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	
Property Tax Expenditure By-law	Feb 8/00	4:2.207	
Property Tax Expenditure By-law	Aug 25/01	6:1.23	
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CAMPBELL RIVER FIRST NATION			
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2001 Rates By-law	June 15/01	5:2.177	
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CHEAM FIRST NATION			
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CHEAM INDIAN BAND			
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CHEMAINUS FIRST NATION			
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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	
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2002 Tax Rates By-law	Aug 5/02	7:1.79	

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Amendment No. 1998-01	July 20/98	3:1.29	
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COLUMBIA LAKE INDIAN BAND			
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	
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COOK'S FERRY INDIAN BAND			
1996 Rates By-law	Feb 3/97	2:1.83	
1997 Rates By-law	May 30/97	2:1.84	
1998 Rates By-law	June 1/98	2:2.465	
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2001 Rates By-law	Oct 1/01	6:1.32	
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Business Licensing By-law			
By-law No. 2, 1997	Mar 19/98	2:2.467	
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Amendment By-law No. 2, 1997	Dec 4/97	2:2.483	
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2001 Rates By-law No. 2001-02	Aug 25/01	6:1.36	
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KAMLOOPS INDIAN BAND			
1999 Rates and Budget By-law	July 20/99	3:2.309	
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By-law No. 00-54	Dec 20/00	5:2.199	
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Property Taxation and Assessment			
Amendment By-law No. 00-51	Dec 17/00	5:2.200	
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Taxation and Implementation Amendment			
By-law 1997-02	July 4/97	2:1.129	
KWAW KWAW APLT FIRST NATION			
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2000 Rates By-law	Sept 21/00	5:1.14	

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1999 Rates By-law	Sept 7/99	4:1.10	
2000 Rates By-law	Sept 21/00	5:1.24	
2001 Rates By-law	June 15/01	5:2.205	
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1999 Rates By-law	Sept 3/99	4:1.12	

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Rates By-law 1998-T01	June 18/98	2:2.508	
Rates By-law 1999-T01	Sept 3/99	4:1.14	
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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	
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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	
Assessment Amending By-law No. 1997-01 (Being a By-law to Amend Assessment By-law 1992 S. (40))	Nov 6/97	2:2.510	
Property Tax Expenditure By-law	Nov 6/97	2:2.516	
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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	
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2000 Rates By-law	Feb 7/01	5:2.244	
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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	
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1999 Rates By-law	July 30/99	4:1.16	
2000 Rates By-law No. 2000-02	Dec 20/00	5:2.246	
2002 Railway Right-of-Way Taxation Rates By-law No. 2002-04	Sept 1/02	7:1.224	
Exemption By-law 1998.....	Aug 10/98	3:1.59	
Exemption By-law 1999.....	July 30/99	4:1.15	
MCLEOD LAKE INDIAN BAND			
Property Tax By-law	Feb 3/97	2:1.159	
MORICETOWN FIRST NATION			
Property Assessment and Taxation By-law	Nov 27/02	7:1.225	

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MUSQUEAM INDIAN BAND			
1997 Annual Tax Rates By-law	May 30/97	2:1.216	
1998 Rates By-law No. 1998-02	June 10/98	3:1.63	
1999 Rates By-law No. 1999-01	May 31/99	3:2.331	
2000 Rates By-law No. 2000-01	June 4/00	4:2.224	
2001 Rates By-law No. 2001-01	Sept 20/01	6:1.60	
2002 Rates By-law No. 2002-01	July 15/02	6:2.385	
Property Tax Expenditure By-law	June 10/98	3:1.65	
Property Tax Expenditure By-law	July 15/02	6:2.387	
NADLEH WHUT'EN INDIAN BAND			
1999 Rates By-law Amending By-law	July 20/99	3:2.333	
1999 Rates By-law	Mar 23/99	3:2.335	Sch A 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	
Financial Administration By-law	June 28/99	3:2.337	
Property Assessment and Taxation By-law	Apr 7/99	3:2.348	ss.12, 19, 24(1), 46(1), 49 by Property Assessment and Taxation Amending By-law (4:1.19)
Property Assessment and Taxation			
Amending By-law	Sept 3/99	4:1.19	
NAK'AZDLI INDIAN BAND			
Property Assessment and Taxation By-law	Sept 30/00	5:1.40	

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NANAIMO INDIAN BAND see also SNUNEYMUXW FIRST NATION			
Annual Tax Rates By-law No. 1, 1996.....	Jan 9/97	2:1.218	
Property Tax Expenditure By-law.....	Apr 7/97	2:1.220	
NESKONLITH INDIAN BAND			
1997 Rates By-law	July 23/97	2:1.226	
1998 Rates By-law	Sept 21/98	3:1.73	
1999 Rates By-law	Dec 22/99	4:2.229	
2001 Rates By-law	Oct 31/01	6:1.65	
OSOYOOS INDIAN BAND			
Tax Rates By-law No. 001, 1997	July 29/97	2:1.227	
Tax Rates By-law No. 001, 1998	July 2/98	3:1.74	
Tax Rates By-law No. 001, 1999	July 30/99	4:1.21	
Tax Rates By-law No. 001, 2000	July 27/00	5:2.249	
Tax Rates By-law No. 001, 2001	June 12/01	5:2.251	
Tax Rates By-law No. 001, 2002	July 15/02	6:2.393	
PAVILION INDIAN BAND			
Rates By-law 1997-T05	July 14/97	2:1.229	
Rates By-law 1998-T05	June 9/98	2:2.583	
Rates By-law 1999-T05	May 31/99	3:2.399	
Rates By-law 2000-T05	July 8/00	4:2.230	
Rates By-law 2001-T05	Aug 6/01	6:1.67	
Rates By-law 2002-T05	Sept 15/02	7:1.278	
Taxation and Assessment Amending By-law No. 1997-1	July 14/97	2:1.230	

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BRITISH COLUMBIA (continued)			
SEABIRD ISLAND INDIAN BAND			
Assessment By-law	Sept 20/01	6:1.69	
Rates By-law 1997-1	May 30/97	2:1.232	
Rates By-law 1998-1	June 9/98	2:2.584	
Rates By-law 1999-1	May 31/99	3:2.400	
Rates By-law 2000-1	June 4/00	4:2.232	
Rates By-law 2001-1	June 15/01	5:2.253	
Rates By-law 2002-1	Sept 1/02	7:1.280	
Taxation By-law	Sept 20/01	6:1.109	
SHUSWAP INDIAN BAND			
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	
SKETCHESTN INDIAN BAND			
Annual Tax Rates By-law No. 5, 1997	May 30/97	2:1.234	
Annual Tax Rates By-law No. 6, 1998	June 9/98	2:2.588	
Annual Tax Rates By-law No. 6, 1999	Oct. 31/99	4:1.23	
Annual Tax Rates By-law No. 6, 2001	Sept 20/01	6:1.141	
Annual Tax Rates By-law No. 7, 2002	Sept 1/02	7:1.282	
Financial Management By-law No. 1985-2 (Revised 1996)	Aug 5/97	2:2.606	

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BRITISH COLUMBIA (continued)			
SKIDEGATE INDIAN BAND			
Property Assessment and Taxation By-law	Feb 1/02	6:2.397	
SKOWKALE FIRST NATION			
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	
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	
Property Tax Expenditure By-law	Sept 21/00	5:1.95	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02	Sept 6/00	5:1.102	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-03	Feb 24/01	5:2.257	
SLLAMMON FIRST NATION			
1997 Annual Tax Rates By-law	May 29/97	2:1.252	
1998 Annual Tax Rates By-law	June 18/98	2:2.624	
1999 Annual Tax Rate By-law	May 31/99	3:2.408	
2000 Annual Tax Rates By-law	June 25/00	4:2.235	
2001 Annual Tax Rates By-law	Aug 6/01	6:1.162	
2002 Annual Tax Rates By-law	July 15/02	6:2.449	
Property Tax Expenditure By-law	June 20/97	2:1.254	

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BRITISH COLUMBIA (continued)			
SLIAMON FIRST NATION (continued)			
Property Tax Expenditure By-law	Aug 6/01	6:1.164	
Property Tax Expenditure By-law	July 15/02	6:2.451	
SNUNEYMUX FIRST NATION see also NANAIMO INDIAN BAND			
2002 Taxation Rates By-law	Sept 1/02	7:1.300	
SODA CREEK INDIAN BAND			
1998 Rates By-law	June 10/98	2:2.682	
1999 Rates By-law	July 30/99	4:1.41	
2001 Rates By-law	June 14/01	5:2.258	
2002 Rates By-law	Nov 27/02	7:1.303	
Property Assessment and Taxation			
By-law No. 1998-TX01	Dec 23/97	2:2.626	
Property Tax Expenditure By-law	Sept 3/99	4:1.43	
SONGHEES FIRST NATION			
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	
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	
SONGHEES INDIAN BAND			
1997 Annual Tax Rates By-law	June 2/97	2:1.261	

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BRITISH COLUMBIA (continued)			
SPUZZUM INDIAN BAND			
1996 Property Rates By-law	Jan 9/97	2:1.263	
SQUAMISH INDIAN BAND			
Annual Tax Rates By-law No. 1, 1997.....	May 30/97	2:1.265	
Annual Tax Rates By-law No. 1, 1998.....	June 11/98	2:2.685	
Annual Tax Rates By-law No. 1, 1999.....	May 31/99	3:2.413	
Annual Tax Rates By-law No. 1, 2000.....	June 4/00	4:2.239	
Annual Tax Rates By-law No. 1, 2001.....	June 15/01	5:2.270	
Annual Tax Rates By-law No. 1, 2002.....	July 15/02	6:2.458	
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	
ST. MARY'S INDIAN BAND			
Rates By-law 1997-T05	June 2/97	2:1.270	
Rates By-law 1998-T05	June 18/98	2:2.690	
Rates By-law 1999-T07	July 30/99	4:1.49	
Rates By-law 2000-YR08	June 25/00	4:2.247	

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BRITISH COLUMBIA (continued)			
ST. MARY'S INDIAN BAND (continued)			
Rates By-law 2001-YR09	Aug 6/01	6:1.172	
Rates By-law 2002-YR10	Sept 1/02	7:1.315	
STELLAT'EN FIRST NATION			
By-law No. 1998-1 - Respecting the Appropriation and Expenditure of Moneys for Primary and Secondary Education.....	Nov 5/99	4:1.50	
TL'AZT'EN NATION			
2000 Expenditure By-law.....	Dec 20/00	5:2.278	
2002 Expenditure By-law.....	July 15/02	7:1.316	
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	
TOBACCO PLAINS INDIAN BAND			
2002 Rates By-law	June 3/02	6:2.471	
TSAWOUT INDIAN BAND			
Rates By-law 1997-T01	May 28/97	2:1.271	
Rates By-law 1998-TX01.....	June 9/98	2:2.691	
Rates By-law 1999-TX01.....	May 31/99	3:2.418	
Rates By-law 2000 TX-01	June 4/00	4:2.248	
Rates By-law 2001 TX-02.....	June 13/01	5:2.279	
Rates By-law 2002 TX-01.....	May 29/02	6:2.473	

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BRITISH COLUMBIA (continued)			
TSAWASSEN FIRST NATION			
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	
Assessment By-law Amendment			
By-law 1999	Mar 9/00	4:2.250	
By-law Authorizing Reduction of Taxes			
by an Amount Equal to Provincial			
Home Ownership Grants	June 2/97	2:1.274	
By-law Authorizing Reduction of Taxes			
by an Amount Equal to Provincial			
Home Ownership Grants	June 1/98	2:2.693	
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	
TSLEIL-WAUTUTH NATION (BURRARD INDIAN BAND)			
1999 Rates By-law	June 28/99	3:2.424	
2000 Rates By-law	June 25/00	4:2.300	
2001 Rates By-law	June 15/01	5:2.283	
2002 Rates By-law	Sept 1/02	7:1.319	

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BRITISH COLUMBIA (continued)			
T'SLEIL-WAUTUTH NATION (BURREARD INDIAN BAND) (continued)			
Consolidated Property Assessment and Taxation By-law 1997	Sept 30/97	2:2.698	ss.16, 21(1), 30(2) by Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-1 (4:2.302) s.46 by Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-2000 (4:2.304)
Consolidated Property Assessment and Taxation By-law 1997 Amendment			
By-law 1999-1	Feb 8/00	4:2.302	
Consolidated Property Assessment and Taxation By-law 1997 Amendment			
By-law 1999-2000	Dec 7/99	4:2.304	
Expenditure By-law No. EXP-2000-01	Dec 18/00	5:2.285	
TZEACHTEN FIRST NATION			
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	

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BRITISH COLUMBIA (continued)			
TZEACHTEN FIRST NATION (continued)			
Exemption By-law 2002.....	Sept 1/02	7:1.323	
Property Tax Expenditure By-law	Sept 21/00	5:1.115	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-02.....	Sept 6/00	5:1.122	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-03.....	Dec 20/00	5:2.293	
UPPER SIMILKAMEEN INDIAN BAND			
1997 Rates By-law	Aug 15/97	2:1.278	
1998 Rates By-law	Oct 23/98	3:1.193	
1999 Rates By-law	Dec 7/99	4:2.305	
2000 Rates By-law	Jan 21/01	5:2.294	
2001 Rates By-law	Sept 20/01	6:1.173	
2002 Rates By-law	Nov 27/02	7:1.324	
Property Tax Amending By-law No. 1 (1997) .	Nov 7/97	2:2.752	
Property Tax By-law	Feb 11/97	2:1.280	
WEST MOBERLY FIRST NATIONS #545			
Financial Administration By-law	Feb 16/02	6:2.476	
Property Assessment and Taxation By-law	May 29/02	6:2.487	
WESTBANK FIRST NATION			
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	3:1.195	
1998 Tax Rate Schedule Amending By-law	May 28/98	3:1.197	

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BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
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	
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	
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	
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 IR#9 Capital Expenditure By-law No. 00-TX-02.....	May 7/00	4:2.315	repealed by Tsinstikeptum Indian Reserve No. 9 Capital Expenditure By-law No. 00-TX-06 (5:2.309)
Tsinstikeptum Indian Reserve No. 9 Capital Expenditure By-law No. 00-TX-06.....			
[Tsinstikeptum] I.R. #9 Water Distribution System Capital Expenditure By-law No. 02-TX-04.....	Dec 21/00	5:2.309	
Tsinstikeptum IR#10 Capital Expenditure By-law No. 00-TX-01.....	Nov 30/02	7:1.326	
Tsinstikeptum Indian Reserve No. 10 Capital Expenditure By-law No. 00-TX-05.....			
[Tsinstikeptum] I.R.#10 Water Distribution System Capital Expenditure By-law No. 01-TX-02.....	Dec 21/00	5:2.311	
WHISPERING PINES/CLINTON INDIAN BAND			
1997 Rates By-law.....	May 30/97	2:1.346	
1998 Rates By-law.....	June 18/98	2:2.760	
1999 Rates By-law.....	July 20/99	3:2.435	
2001 Rates By-law.....	Dec 19/01	6:2.543	

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BRITISH COLUMBIA (continued)			
WHISPERING PINES/CLINTON INDIAN BAND (continued)			
2002 Rates By-law	Oct 10/02	7:1.331	
Property Tax Expenditure By-law 1996.....	Feb 3/97	2:1.350	
MANITOBA			
MARCEL COLOMB FIRST NATION			
Band Custom Election Code	Mar 12/99	3:2.437	
OPASKWAYAK CREE NATION			
OCN Annual Tax Rate By-Law No. 1, 1998.....	May 25/98	2:2.762	
OCN Annual Tax Rate By-law No. 1, 1999	May 17/99	3:2.457	
OCN Annual Tax Rate By-law No. 1, 2000	July 11/00	4:2.384	
OCN Annual Tax Rate By-law No. 1, 2001	May 19/01	5:2.313	
OCN Annual Tax Rate By-law No. 1, 2002	May 29/02	6:2.545	
OCN Land Tax By-law Amendment 1998	June 9/98	3:1.99	
OCN Land Tax Expenditure By-law 1998	June 9/98	3:1.101	
NEW BRUNSWICK			
RED BANK FIRST NATION			
Property Assessment and Taxation By-law	May 5/01	5:2.315	
MIJAWPUKEK FIRST NATION			
Telephone Companies Taxation By-law.....	Feb 9/00	4:2.386	
NORTHWEST TERRITORIES			
HAY RIVER DENE BAND RESERVE No. 1			
Business Licensing By-law	Jan 13/00	4:2.390	

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NOVA SCOTIA			
ESKASONI BAND			
2001 Taxation Rates By-law	May 5/01	5:2.367	
Property Assessment and Taxation By-law	June 9/98	3:1.108	
MEMBERTOU BAND			
Code No. 1997-1 Being a Code Respecting the Regulation of Traffic.....	Feb 22/97	3:1.157	
MILLBROOK FIRST NATION			
1998 Rates By-law	Dec 8/98	3:1.182	
2000 Rates By-law	Sept 21/00	5:1.123	
2001 Rates By-law	May 5/01	5:2.369	
2002 Rates By-law	May 26/02	7:1.333	
PICTOU LANDING FIRST NATION			
Financial Administration By-law	July 4/00	4:2.407	
ONTARIO			
CHIPPÉWAS OF GEORGINA ISLAND FIRST NATION			
Land Management Code	Jan 1/00	5:2.371	
CHIPPÉWAS OF KETTLE & STONY POINT FIRST NATION			
Financial Management By-law	Nov 28/02	7:1.336	
MICHIPICOTEN FIRST NATION			
Financial Administration By-law	Nov 18/02	7:1.351	
MISSISSAUGAS OF SCUGOG ISLAND FIRST NATION			
Land Management Code	Jan 1/00	5:2.390	
NIPISSING FIRST NATION			
Telephone Companies Taxation By-law.....	Jan 7/99	3:2.459	

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ONTARIO (continued)			
NIPISSING FIRST NATION (continued)			
Telephone Companies Taxation			
Expenditure By-law	Feb 25/01	5:2.410	
QUEBEC			
INNU TAKUAIKAN UASHAT MAK MANI-UTENAM			
Règlement administratif sur les taux annuels			
de taxes foncières, numéro 2, 1998	le 4 août 98	3:1.184	
Règlement administratif sur les taux			
de taxes foncières, numéro 1, 1999	le 31 mai 99	3:2.463	
Règlement administratif sur les taxes			
de taxes foncières, numéro 2, 1999	le 31 mai 99	3:2.468	
Règlement sur les taux annuels de taxes			
foncières, numéro 2, 2000	le 5 dec 00	5:1.126	
Règlement sur les taux annuels de taxes			
foncières, numéro 2, 2001	le 12 juin 01	5:2.417	
Règlement sur les taux annuels de taxes			
foncières, numéro 2, 2002	le 26 mai 02	6:2.547	
SASKATCHEWAN			
LITTLE PINE FIRST NATION			
Government Act	June 18/01	6:1.175	
MUSKODAY FIRST NATION			
Land Code	Jan 1/00	5:2.420	
OCEAN MAN FIRST NATION			
2000 Rates By-law	Dec 5/00	5:1.129	

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SASKATCHEWAN (continued)			
OCEAN MAN FIRST NATION (continued)			
2001 Rates By-law	June 2/01	5:2.440	
2002 Rates By-law	Nov 27/02	7:1.362	
Property Assessment and Taxation			
Amending By-law, 2001-02.....	Oct 1/01	6:1.189	
Property Assessment and Taxation			
Amending By-law, 2001-03.....	Nov 20/01	6:1.191	
Property Assessment and Taxation By-law	Jan 28/00	4:2.418	ss.11(3), 12, 13(1), 19, 24, 26 by Property Assessment and Taxation Amending By-law, 2001-03 (6:1.191)
Property Assessment and Taxation By-law			
Jan 28/00	4:2.418	s.32(4) by Property Assessment and Taxation Amending By-law, 2001-02 (6:1.189) ss.33(2), 34(4), 35(1), 40(4), 41(3), 41(4), 41(6), 41(7), 46(1) by Property Assessment and Taxation Amending By-law, 2001-03 (6:1.191)	
WHITE BEAR FIRST NATIONS			
1998 Tax Rates By-law	Jan 8/99	3:2.471	
2002 Tax Rates By-law	Aug 4/02	7:1.364	
Property Assessment and Taxation			
By-law Amendment	Dec 3/98	3:1.187	
Property Tax Expenditure By-law	Sept 3/99	4:1.55	
WHITECAP DAKOTA/SIOUX FIRST NATION			
2002 Rates By-law	Sept 6/02	7:1.367	
Property Assessment and Taxation By-law	Nov 3/01	6:1.194	