

# First Nations Gazette



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2006

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## WAIVER NOTICE

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## EXPLANATORY NOTES

### CONTENT

This issue of the *First Nation Gazette* includes:

- a. Band by-laws relating to the exercise of taxation powers under section 83 of the *Indian Act*, R.S.C. 1985, c.I-5;
- b. Taxation and licensing by-laws as approved since the publication date of the last issue of the *First Nations Gazette*;
- c. Subject Index of By-laws;
- d. Cumulative Subject Index of By-laws 2006 Vol. 10, No. 1 and No. 2;
- e. Table of By-laws and Codes setting out the current and on-going status of band by-laws and codes published in the *First Nations Gazette*.

### ARRANGEMENT/FORMAT

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

### CITATION OF BY-LAWS AND CODES

1. Any by-law or code included in the *First Nations Gazette* may be cited to the volume and issue in which it is contained, e.g. *Bigstone Cree First Nation 2006 Tax Rates By-law*, F.N. Gaz. 2006.10:2.541.

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

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

#### LANGUAGE OF PUBLICATION

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

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**ALEXANDER FIRST NATION**  
**2006 TAX RATES BY-LAW**

[Effective May 31, 2006]

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

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

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

1. This by-law may be cited for all purposes as the *Alexander First Nation 2006 Tax Rates By-law*.

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

In Reserve No. 134;

(a) for non-residential and linear property            2.15%

(b) for machinery and equipment                        1.50%

In Reserve No. 134A;

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

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on [March 27], 2006.

\_\_\_\_\_  
Chief Ray Arcand

\_\_\_\_\_  
[Kurt Burnstick]

Councillor Kurt Burnstick

\_\_\_\_\_  
[Bernard Paul]

Councillor Bernard Paul

\_\_\_\_\_  
[Bill Paul]

Councillor Bill Paul

\_\_\_\_\_  
[Joe Newborn]

Councillor Joe Newborn

\_\_\_\_\_  
[Howard Auigbelle]

Councillor Howard Auigbelle

\_\_\_\_\_  
[Glen Burnstick]

Councillor Glen Burnstick

**ALEXIS NAKOTA SIOUX NATION**  
**2006 TAX RATES BY-LAW**

[Effective May 31, 2006]

DO HEREBY RESOLVE:

WHEREAS a quorum of Chief and Council met at a duly convened meeting on Tuesday, April 11, 2006;

AND WHEREAS pursuant to the *Indian Act* and their inherent right to self-government, the Chief and Council is empowered to make decisions on behalf of the membership of the Alexis Nakota Sioux Nation;

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

AND WHEREAS the Council of the Alexis Nakota Sioux Nation enacted the *Alexis First Nation Property By-law* on July 1999;

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

1. This by-law may be cited for all purposes as the *Alexis Nakota Sioux Nation 2006 Tax Rates By-law*.

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

In Reserve No. 133;

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

In Reserve No. 232;

- |                                  |       |
|----------------------------------|-------|
| (a) For non-residential property | 1.25% |
|----------------------------------|-------|

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on Tuesday, April 11, 2006.

Quorum  [7/8]

[Roderick Alexis]

---

Chief Roderick Alexis

[Doris Aginas]

---

Councillor Doris Aginas

[Sandy Alexis]

---

Councillor Sandy Alexis

[Bruce Potts]

---

Councillor Bruce Potts

[Barbara Paul]

---

Councillor Barbara Paul

[Lois Kootenay]

---

Councillor Lois Kootenay

[Darwin Alexis]

---

Councillor Darwin Alexis

---

Councillor Charlie Letendre

**ALEXIS NAKOTA SIOUX FIRST NATION  
TRUST REVENUE ACCOUNT BY-LAW**

[Effective April 11, 2006]

WHEREAS:

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

B. The Alexis First Nation (“Alexis”) has entered into a Trust Agreement (the “Trust Agreement”) dated for reference as of the 1st day of December, 2003 between Alexis, as Settlor, and Royal Trust Corporation of Canada (the “Trustee”), as Trustee, establishing the Alexis Trust (the “Trust”);

C. Pursuant to the terms of the Trust Agreement, Settlement Assets are to be paid to the Trustee and deposited by the Trustee into a Heritage Account (the “Heritage Account”);

D. Pursuant to the terms of the Trust Agreement, funds received and held by the Trustee in the Heritage Account may be invested in Authorized Investments which will generate an Annual Income (as defined in the Trust Agreement);

E. Pursuant to the Trust Agreement, the Annual Income of the Trust which is generated on Authorized Investments made from the Heritage Account (the “Revenue”) is to be paid by the Trustee within sixty (60) days of the end of each Fiscal Year as defined in the Trust Agreement to the “Alexis Trust Revenue Account” established by the Council for the purpose of receiving such Revenue; and

F. Council of Alexis wish to enact the following by-law to govern the expenditure of Revenue paid to the Alexis Trust Revenue Account.

**SHORT TITLE**

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

2. Definitions:

(a) “Alexis Business Entity” means a joint venture, partnership, trust, corporation or other business organization in which a majority of the shares and/or the controlling interest is held by or for the benefit of Alexis and which engages in or is intended to engage in commercial activities to generate profits and revenues for the benefit of the Alexis.

(b) “General Band Meeting” means, for the purpose of this By-law, a meeting called by Council for which thirty (30) days Notice of the time, date, place and agenda of the meeting is posted at places on reserve.

(c) “Majority of Electors” means fifty percent (50%) plus one of the number of persons who voted, voted yes.

Terms not defined herein shall have the same meaning in the Alexis Trust Agreement and Amending Agreement.

#### HERITAGE ACCOUNT REVENUE

**3.(a)** Upon receipt of the payment of the Revenue by the Trustee pursuant to s.6.2 of the Trust Agreement, Alexis shall:

- (i) Pay 20% of the Revenue received to the Alexis Trust;
- (ii) Prior to expending the balance (80%) of Revenue remaining in this Account, the Council shall obtain approval of a Majority of Electors present at a General Band Meeting for an annual budget stating how the funds are to be expanded on programs and services for Members in that Fiscal Year.

#### RESTRICTION OF USE OF REVENUE

**4.(a)** The Council and Members may not assign, directly or indirectly, future Revenue payable to this account by the Trustee for the purposes of securing or guaranteeing loans from a financial institution for the Alexis First Nation, an Alexis Business Entity or any other purpose.

(b) Subject to 3(a)(ii), the Council and Members may use up to fifty percent (50%) of the balance of the funds in this Alexis Trust Revenue Account for payments of per capita distribution.

#### REPORTING AND ACCOUNTABILITY

**5.** The Council shall annually report at the General Band Meeting how Revenue paid into the Alexis Trust Revenue Account was expended in the prior Fiscal Year.

#### GENERAL

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

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

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

AMENDMENTS AND REPEAL

9. Prior to the approval of any amendment or repeal of this By-law by the Minister pursuant to s.83 of the *Indian Act*, the proposed amendment shall be set out in a Band Council Resolution and approved in a Referendum held pursuant to the Alexis Trust Referendum Regulations in which fifty (50%) percent plus one (1) of the total number of eligible Electors vote, and seventy (70%) percent plus one (1) of those who vote, vote in favour of the amendment.

COMING INTO FORCE

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

THIS BY-LAW IS HEREBY PASSED by Council resolution of the Alexis First Nation at a duly convened meeting held on the [2nd] day of [March], 2006.

A quorum existing.

[Roderick Alexis]  
Chief Roderick Alexis

[Sandy Wayne Alexis]  
Councillor Sandy Wayne Alexis

[Doris Aginas]  
Councillor Doris Aginas

Councillor Bruce Potts

Councillor Darwin Alexis

[Charles Letendre]  
Councillor Charles Letendre

[Barb Paul]  
Councillor Barb Paul

[Lois Kootenay]  
Councillor Lois Kootenay

**BIGSTONE CREE FIRST NATION  
2006 TAX RATES BY-LAW**

[Effective May 15, 2006]

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

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

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

1. This by-law may be cited for all purposes as the *Bigstone Cree First Nation 2006 Tax Rates By-law*.

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

- (a) for non-residential and linear 2.63%
- (b) for machinery and equipment 2.00%

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on April 4, 2006.

\_\_\_\_\_  
[Francis Gladue]  
Chief Francis Gladue

\_\_\_\_\_  
[Clara Moberly]  
Councillor Clara Moberly

\_\_\_\_\_  
[Darrell Gerrits]  
Councillor Darrell Gerrits

\_\_\_\_\_  
[Silas Yellowknee]  
Councillor Silas Yellowknee

\_\_\_\_\_  
[Leonard Alook]  
Councillor Leonard Alook

\_\_\_\_\_  
Councillor Marcel Gladue

\_\_\_\_\_  
[Albert Gladue]  
Councillor Albert Gladue

**ADAMS LAKE INDIAN BAND**  
**TAX RATES BY-LAW 2006**  
**BY-LAW NO. 2006-001**

[Effective May 31, 2006]

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

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

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

1. This by-law may be cited for all purposes as the *Adams Lake Indian Band Rates By-law 2006*.

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 8th day of May 2006 at the Adams Lake Indian Band Administration Office, Chase, British Columbia.

[Nelson Leon]

\_\_\_\_\_  
Chief Nelson Leon

[Cliff Arnouse]

\_\_\_\_\_  
Councillor Cliff Arnouse

[Charlie Andrew]

\_\_\_\_\_  
Councillor Charlie Andrew

[Gina Johnny]

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

[Diane Jules]

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

[Lynn Kenoras]

\_\_\_\_\_  
Councillor Lynn Kenoras



ADAMS LAKE INDIAN BAND  
2006 TAX RATE SCHEDULE  
BY-LAW NO. 2006-001  
SCHEDULE "II"  
PROPERTY CLASSES WITHIN EACH TAXATION DISTRICT  
(SECTION 18.1)

Column 1 Name of Taxation District	Column 2 Named Reserves Comprising Taxation District	Column 3 Property Classes	Column 4 Tax Rate for the Taxation Year	
			I.R.#1-I.R.#5	I.R.#6-I.R.#7
Taxation District	The whole of the reserve lands of the Adams Lake Indian Band	1. Residential	<b>10.5344</b>	<i>10.9098</i>
		2. Utilities	<b>61.3211</b>	<i>55.9848</i>
		3. Unmanaged Forest Land	<b>39.2600</b>	<i>11.8800</i>
Adams Lake Indian Band	<b>I.R. #1 to I.R. #5 (shown in bold)</b>	4. Major Industry	<b>23.2523</b>	<i>71.1340</i>
	<i>I.R. #6 and I.R. #7 (shown in italic)</i>	5. Light Industry	<b>38.5724</b>	<i>39.1525</i>
		6. Business/Other	<b>27.0239</b>	<i>30.9587</i>
		7. Managed Forest Land	<b>26.2100</b>	<i>6.0100</i>
		8. Recreational/ Non-Profit	<b>15.5202</b>	<i>9.5115</i>
		9. Farm	<b>17.8488</b>	<i>17.9339</i>

**AKISQNUK FIRST NATION**  
**2005 RATES BY-LAW**  
**BY-LAW NO. 2005-TX5**

[Effective December 16, 2005]

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

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

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

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

2. Pursuant to section 24 of the *Akisqnuq First Nation Taxation By-law*, the rates for each class of property shall be in accordance with Schedule "A" which is attached and forms part of the *2005 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Chief and Council of the Akisqnuq First Nation at a duly convened meeting held on the [3rd] day of [April], 2005.

[Mary Jimmy]

\_\_\_\_\_  
Chief Mary Jimmy

[Jason Nicholas]

\_\_\_\_\_  
Councillor Jason Nicholas

[Lorne Shovar]

\_\_\_\_\_  
Councillor Lorne Shovar

[Beatrice Stevens]

\_\_\_\_\_  
Councillor Beatrice Stevens

[Nelson Phillip]

\_\_\_\_\_  
Councillor Nelson Phillip

SCHEDULE “A”

The Council of the Akisqnuq First Nation hereby adopt the following taxation rates for the 2005 taxation year for the following classes of property:

Classes of Property	Tax Rate
1. Residential	8.21
2. Utility	29.80
3. Unmanaged Forests	0.00
4. Major Industry	0.00
5. Light Industry	0.00
6. Business and Other	22.61
7. Managed Forests	0.00
8. Recreational/Non-Profit	0.00
9. Farm	0.00
10. Railroad	0.00

**ASHCROFT INDIAN BAND  
PROPERTY RATES BY-LAW 2006**

[Effective June 16, 2006]

WHEREAS:

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

AND WHEREAS:

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

BE IT HEREBY RESOLVED:

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

SHORT TITLE

This by-law may be cited as the *Property Rates By-law 2006*.

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

APPROVED by Chief and Council at a duly convened meeting of the Council of the Ashcroft Indian Band held at the Ashcroft Indian Band Administration Office, Ashcroft, British Columbia this [29th] day of [May], 2006.

Moved by: [Greg Blain]    Seconded by: [Holly Renz]

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

[Greg Blain]

Chief

[Holly Renz]

Councillor

## SCHEDULE "A"

Class of Property	Rates of tax applied against each \$1,000.00 of Net Taxable Value of Property
	Tax Rate
1. Residential	12.7230
2. Utilities Original	56.2570
Utilities-Tax limit Area	25.4770
3. Unmanaged Forest Land	42.08
4. Major Industry	41.63
5. Light Industry	34.8874
6. Business and Other	32.5141
7. Managed Forest Land	13.61
8. Recreational/Non-Profit Organization	13.6793
9. Farm	16.2793

**BOOTHROYD INDIAN BAND**  
**2005 TAXATION RATES BY-LAW**

[Effective December 16, 2005]

SCHEDULE "A"

The Council for the Boothroyd First Nation hereby adopts the following taxation rates for the 2005 taxation year, for the following classes of property;

COLUMN 1	COLUMN 2
Classes of property as prescribed under Schedule II 24(5) of the <i>Boothroyd First Nation Property Taxation By-law</i> .	Rate of tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Boothroyd First Nation Property Assessment and Taxation By-law</i> .
Column 1: Class of Property	Column 2: Tax Rate
Class 1: Residential	10.9243
Class 2: Utilities	37.6606
Class 3: Unmanaged Forest Land	N/A
Class 4: Major Industry	34.9485
Class 5: Light Industry	31.3020
Class 6: Business and Other	26.4382
Class 7: Management Forest Land	N/A
Class 8: Recreation/Non-Profit Organization	11.4252
Class 9: Farm	12.5252
Class 10: Railway Right of Way*	22.4842
Class 10: Railway Right of Way - Business*	22.1072

\*Note: The rate established for these particular classes of properties is set as required to and in accordance with the assessment standards and maximum Tax Rate of *Right-of-Way By-law* and with *Property Assessment and Taxation (Railway Right-of-Way) Regulations*, SOR/2001-493 as published in the *Canada Gazette*, Part II, Vol. 135, No. 24, November 21, 2001.65

APPROVED AND PASSED at a duly convened meeting of the council of the Boothroyd Indian Band held at the Boothroyd Indian Band Administration Office, Boston Bar, British Columbia, this   20th   day of   September  , 2005.

Moved by: [Thomas Andrew]    Seconded by: [Phillip Campbell]

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

[Phillip Campbell]  
Chief Phillip Campbell

[Thomas Andrew]  
Councillor Thomas Andrew

[Michael Campbell]  
Councillor Michael Campbell

[Daniel Campbell]  
Councillor Daniel Campbell

**CHEMAINUS FIRST NATION  
PROPERTY TAX EXPENDITURE BY-LAW 2006**

[Effective May 31, 2006]

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

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

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

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

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

**SHORT TITLE**

1. This By-law may be cited for all purposes as the *Chemainus First Nation Expenditure By-law 2006*.

**DEFINITIONS**

2. In this By-law,  
“annual property tax budget” means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;  
“Band” means the Chemainus First Nation, being a band within subsection 2(1) of the *Indian Act*;



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

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

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

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

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

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

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

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

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

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

“public works” includes

- (a) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining or operating
  - (i) roads, streets, overpasses, underpasses, sidewalks, foot crossings, curbing bridges, tunnels, culverts, embankments and retaining walls;
  - (ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;
  - (iii) conduits for wires, fibre-optics and pipes for purposes other than providing public lighting within Reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;
  - (iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;
  - (v) sewage treatment and water treatment works, facilities and plants;
  - (vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river; and
  - (vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi),

together with reserve lands appurtenant thereto;

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

“Reserve” means any of the following:

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

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

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

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

#### AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

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

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

#### ANNUAL PROPERTY TAX BUDGET

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

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

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

(4) For greater certainty

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

(b) nothing in this By-law shall have the effect of amending section 55 of the *Property Assessment and Taxation By-law* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

### PROPERTY TAX REVENUE ACCOUNTS

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

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

### ADMINISTRATION AND ENFORCEMENT

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

### BY-LAW REMEDIAL

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

### MISCELLANEOUS

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

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

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

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

### COMING INTO FORCE

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

THIS BY-LAW IS HEREBY ENACTED by the Council of the Chemainus First Nation at a duly convened meeting held at Ladysmith, British Columbia on the 24th day of April, 2006.

Quorum of Council is 5.

[Terry Sampson]  
\_\_\_\_\_  
Chief Terry Sampson

[Bob Daniels]  
\_\_\_\_\_  
Councillor Bob Daniels

[John Elliott]  
\_\_\_\_\_  
Councillor John Elliott

[Harry Frenchy Jr.]  
\_\_\_\_\_  
Councillor Harry Frenchy Jr.

[Kevin Frenchy]  
\_\_\_\_\_  
Councillor Kevin Frenchy

[Catherine Harris]  
\_\_\_\_\_  
Councillor Catherine Harris

[Timothy Harris]  
\_\_\_\_\_  
Councillor Timothy Harris

[Edward Seymour Sr.]  
\_\_\_\_\_  
Councillor Edward Seymour Sr.

[Harvey Seymour Sr.]  
\_\_\_\_\_  
Councillor Harvey Seymour Sr.

[Perry Seymour]  
\_\_\_\_\_  
Councillor Perry Seymour

SCHEDULE "A"  
Chemainus First Nation  
2006 Annual Property Tax Budget

## REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$ 22 214.73
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$ N/A
Total Revenues	\$ 22 214.73

## EXPENDITURES

Community Development	\$ _____
Community Services	\$ _____
Environmental Health Services	\$ _____
Fiscal Services	\$ _____
General Government Services	\$ 20 500.00
Health Services	\$ _____
Protective Services	\$ _____
Recreation and Cultural Services	\$ _____
Taxes for Other Governments	\$ _____
Transportation	\$ _____
Utility Services	\$ _____
Permitted <i>Property Assessment and Taxation By-law</i> Expenditures	\$ _____
Municipal Service Agreements	\$ 1 500.00
Total Expenditures	\$ 22 000.00
BALANCE	\$ 214.73

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

[Effective December 16, 2005]

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

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

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

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

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

**SHORT TITLE**

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

**DEFINITIONS**

2. In this By-law,  
“annual property tax budget” means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;  
“Band” means the Chemainus First Nation, being a band within subsection 2(1) of the *Indian Act*;

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

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

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

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

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

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

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

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

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



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

“public works” includes

- (a) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining or operating
  - (i) roads, streets, overpasses, underpasses, sidewalks, foot crossings, curbing bridges, tunnels, culverts, embankments and retaining walls;
  - (ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;
  - (iii) conduits for wires, fibre-optics and pipes for purposes other than providing public lighting within Reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;
  - (iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;
  - (v) sewage treatment and water treatment works, facilities and plants;
  - (vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river; and
  - (vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi),

together with reserve lands appurtenant thereto;

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

“Reserve” means any of the following:

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

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

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

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

#### AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

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

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

#### ANNUAL PROPERTY TAX BUDGET

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

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

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

(4) For greater certainty

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

(b) nothing in this By-law shall have the effect of amending section 55 of the *Property Assessment and Taxation By-law* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

### PROPERTY TAX REVENUE ACCOUNTS

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

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

### ADMINISTRATION AND ENFORCEMENT

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

### BY-LAW REMEDIAL

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

### MISCELLANEOUS

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

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

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

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

### COMING INTO FORCE

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

THIS BY-LAW IS HEREBY ENACTED by the Council at a duly convened meeting held at Ladysmith, British Columbia on the [2nd] day of [November], 2005.

Quorum of Council is 5.

[Terry Sampson]  
\_\_\_\_\_  
Chief Terry Sampson

[Bob Daniels]  
\_\_\_\_\_  
Councillor Bob Daniels

[John Elliott]  
\_\_\_\_\_  
Councillor John Elliott

[Harry Frenchy Jr.]  
\_\_\_\_\_  
Councillor Harry Frenchy Jr.

[Kevin Frenchy]  
\_\_\_\_\_  
Councillor Kevin Frenchy

[Catherine Harris]  
\_\_\_\_\_  
Councillor Catherine Harris

\_\_\_\_\_  
Councillor Timothy Harris

[Edward Seymour Sr.]  
\_\_\_\_\_  
Councillor Edward Seymour Sr.

[Harvey Seymour Sr.]  
\_\_\_\_\_  
Councillor Harvey Seymour Sr.

\_\_\_\_\_  
Councillor Perry Seymour

SCHEDULE "A"

Chemainus First Nation  
20\_\_ Annual Property Tax Budget

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year \$ \_\_\_\_\_

Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years \$ \_\_\_\_\_

Total Revenues \$ \_\_\_\_\_

EXPENDITURES

Community Development \$ \_\_\_\_\_

Community Services \$ \_\_\_\_\_

Environmental Health Services \$ \_\_\_\_\_

Fiscal Services \$ \_\_\_\_\_

General Government Services \$ \_\_\_\_\_

Health Services \$ \_\_\_\_\_

Protective Services \$ \_\_\_\_\_

Recreation and Cultural Services \$ \_\_\_\_\_

Taxes for Other Governments \$ \_\_\_\_\_

Transportation \$ \_\_\_\_\_

Utility Services \$ \_\_\_\_\_

Permitted *Property Assessment and Taxation By-law* Expenditures \$ \_\_\_\_\_

Municipal Service Agreements \$ \_\_\_\_\_

Total Expenditures \$ \_\_\_\_\_

BALANCE \$ \_\_\_\_\_

**CHEMAINUS FIRST NATION  
RATES BY-LAW 2006**

[Effective May 31, 2006]

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

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

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

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

1. This by-law may be cited for all purposes as the *Chemainus First Nation Rates By-law 2006*.

2. Pursuant to Section 11(1) of the *Chemainus First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *Rates By-law 2006*.

Quorum of Council is five.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Chemainus First Nation at a duly convened meeting held at Ladysmith, British Columbia on the 24th day of April, 2006.

[Terry Sampson]

\_\_\_\_\_  
Chief Terry Sampson

[Robert Daniels]

\_\_\_\_\_  
Councillor Robert Daniels

[John Elliott]

\_\_\_\_\_  
Councillor John Elliott

[Harry Frenchy Jr.]

\_\_\_\_\_  
Councillor Harry Frenchy Jr.

[Kevin Frenchy]

\_\_\_\_\_  
Councillor Kevin Frenchy

[Catherine Harris]

\_\_\_\_\_  
Councillor Catherine Harris

[Tim Harris]

\_\_\_\_\_  
Councillor Tim Harris

[Edward Seymour Sr.]

---

Councillor Edward Seymour Sr.

[Harvey Seymour Sr.]

---

Councillor Harvey Seymour Sr.

[Perry Seymour]

---

Councillor Perry Seymour

## SCHEDULE "A"

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

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 16 of the <i>Chemainus First Nation Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Chemainus First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	6.8040
Class 2 - Utilities	28.2117
Class 3 - Unmanaged Forest Land	0
Class 4 - Major Industry	25.8857
Class 5 - Light Industry	21.8478
Class 6 - Business and Other	19.5111
Class 7 - Managed Forest Land	10.4988
Class 8 - Recreation/Non-Profit Organization	8.6914
Class 9 - Farm	9.8514



**COLDWATER INDIAN BAND  
2005 TAX RATES BY-LAW**

[Effective December 16, 2005]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S., 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 2005 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 *2005 Tax Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Coldwater Indian Band Council at a duly convened meeting held on the 7th day of September, 2005.

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

\_\_\_\_\_  
[Harold Aljam]  
Chief Harold Aljam

\_\_\_\_\_  
[Harry Spahan]  
Councillor Harry Spahan

\_\_\_\_\_  
Councillor Jerry Voght

\_\_\_\_\_  
Councillor Laura Antoine

\_\_\_\_\_  
[Dennis Saddleman]  
Councillor Dennis Saddleman

\_\_\_\_\_  
Councillor Lucille Henry

\_\_\_\_\_  
[Clarence Oppenheim]  
Councillor Clarence Oppenheim

## SCHEDULE "A"

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

COLUMN 1	COLUMN 2		
Class of Property as prescribed under Schedule 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	7.5745	0.0920	7.6665
Class 2 - Utilities	26.3876	0.5239	26.9115
Class 3 - Unmanaged Forest Land	0.0000	0.0000	0.0000
Class 4 - Major Industry	24.0986	0.5239	24.6225
Class 5 - Light Industry	20.2986	0.2860	20.5846
Class 6 - Business and Other	18.3149	0.2860	18.6009
Class 7 - Managed Forest Land	9.0639	0.3204	9.3843
Class 8 - Recreational Property/ Non-Profit Organization	8.2279	0.0920	8.3199
Class 9 - Farm	9.3879	0.0920	9.4799

**HUPACASATH FIRST NATION  
BUSINESS LICENSING BY-LAW  
BY-LAW NO. 1-01**

[Effective February 1, 2006]

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**PREAMBLE**

WHEREAS the Council of the Hupacasath First Nation desires to make a by-law for the licensing of businesses, callings, trades and occupations within Hupacasath reserves;

AND WHEREAS the Council of the Hupacasath First Nation, pursuant to paragraphs 83(1)(a.1), (e), (e.1) and (g) of the *Indian Act*, R.S.C. 1985, c.I-5, may, subject to the approval of the Minister of Indian Affairs and Northern Development,

make by-laws for the licensing of businesses, callings, trades and occupations and with respect to any matter arising out of or ancillary to the exercise of powers under this section, including the enforcement of payment of amounts that are payable thereof, and for the imposition and recovery of interest on amounts that are payable thereof;

AND WHEREAS the Council of the Hupacasath First Nation deems that for the orderly conduct and administration of businesses, and for the health, welfare, safety and environment of the inhabitants in the Ahahswinis, Klekhoot, Cous, Chuckacook, and Nettle Island Reserves or other reserves hereafter acquired, to license businesses, callings, trades and occupations;

NOW THEREFORE the Council of the Hupacasath First Nation, also known as the Hupacasath Indian Band, with the approval of Hupacasath members, hereby enacts the following by-law:

**1. SHORT TITLE**

1. This by-law may be cited as the *Business Licensing By-law*.

**2. DEFINITIONS**

2. In this by-law,

“Hupacasath First Nation” means a band, as defined in section 2 of the *Indian Act*;

“Business” means a calling, trade, occupation, employment or profession, vocation, commercial activity, or an enterprise which habitually occupies or engages the regular time, attention, labour and effort, of the licensee or person(s) for purposes of gain, benefit, advantage, livelihood or profit, or, in which the licensee or person(s) show(s) willingness to invest time and capital on future outcome, this does not include the business of members selling fish or crafts from their homes;

“Calling” means a business or profession as defined in this by-law;

“Council” means the elected Chief and Council of the Hupacasath First Nation;

“Councillor” means a Councillor of the Hupacasath First Nation;

“Leased Land” means land where there is a certificate of possession and is intentionally rented for a particular purpose;

“License” means a license issued under this by-law;

“Licensee” means a person to whom a license is issued under this by-law;

“License Inspector” means a person(s) appointed under section 9.1 of this by-law;

“Member” means a member of the Hupacasath First Nation;

“Occupation” means a business or profession as defined in this by-law;

“Person” includes not only an individual, but also a partnership, syndicate, association, corporation or the agent or trustee of a person;

“Profession” means a vocation, occupation or calling requiring special, usually advanced, education and skill, and as defined in this by-law;

“Rental Property” see leased land;

“Reserve” means the Reserves set apart for the use and benefit of the Hupacasath First Nation;

“Trade” means a business as defined in section 2 of this by-law.

### **3. REQUIREMENTS FOR LICENSE**

3.1 Every person conducting or carrying on a business in the reserve(s) must hold a valid license issued under this by-law.

3.2 Any person carrying on more than one business in the reserve(s) must obtain a separate business license for each business, and where a business is conducted in or from more than one premise, the business conducted in or from each premise will be deemed a separate and distinct business and will require a separate license.

3.3 Every license granted under this by-law is valid and permits the licensee to carry on the business in a lawful manner.

3.4 The licensee or person in charge or control of the premises where the business is conducted must at all times keep the license or licenses prominently displayed in an area of the premises to which the public has access or in an area designated by the License Inspector.

3.5 The Licensee must notify the License Inspector of any change in the mailing or business address; the type of business; the area of the premises; and, any substantial physical alteration to the premises in which the business is conducted. Upon the closing of the business, the licensee will surrender the license to the License Inspector.

### **4. LICENSE APPLICATION**

4.1 Every person who wishes to conduct a business in the reserve must apply in writing in the form set out in Schedule 2 to the License Inspector, and must disclose all information required on this application form.

4.2 Every person applying for a license under this by-law to operate a business that is governed or requires registration by any federal statute, or self-regulating professional body (eg. lawyers, doctors, engineers, chiropractors, etc.), must supply

proof of his or her qualifications and of the qualifications of the employees to carry on such a business, and this must accompany Schedule 2.

4.3 Where the applicant is a corporation or a partnership, proof of incorporation or partnership must be provided with the completed Schedule 2.

4.4 In the event of a transfer of the business for which a license has been issued, the License Inspector will permit the transfer of the license from one premise to another, provided:

- (a) the licensee has completed an application in Schedule 2; and
- (b) the licensee has paid the fee under section 6(2) of this by-law; and
- (c) the proposed business premises comply with the terms of this by-law.

4.5 In the event of a sale of the business for which a license has been issued, the License Inspector will permit an assignment of the license to the purchaser of the business, provided:

- (a) the proposed assignee has completed an application in Schedule 2; and
- (b) the proposed assignee has paid the fee under section 6(3) of this by-law;
- (c) the proposed assignee meets the provisions of this by-law to carry on the business for which the license was issued.

## 5. LICENSES

5.1 A license is granted for a one (1) year period commencing January 1 and expiring December 31 in each calendar year. Licenses must be renewed by completing Schedule 2 prior to December 31 of each calendar year or the license will have expired and be suspended. Licenses may be renewed, and reinstated from suspension for non-timely renewal in accordance with sections 6(1) and 6(6) of this by-law.

5.2 A license will specify the time period, type and location of the business the licensee is permitted to conduct.

5.3 A license will be issued in Schedule 1.

5.4 Any person not possessing a license as set out in this by-law cannot operate their business until such time as a license is issued or renewed.

## 6. FEES

6.1 The fee payable for a business license, including license renewal, is (\$10.00) dollars per calendar year.

6.2 The fee payable for filing a Business License Application in Schedule 2 for the transfer of a business license, pursuant to section 4(4) of this by-law, is (\$20.00).

6.3 The fee payable for filing a Business License Application in Schedule 2 for the assignment of a business license, pursuant to section 4(5) of this by-law, is (\$20.00).

6.4 The fee payable for filing a Request For Review Hearing in Schedule 4 pursuant to section 9 of this by-law is (\$10.00) plus the applicable annual, renewal, transfer or assignment fee.

6.5 The fees prescribed in this by-law will be reduced by one-half where a license is issued after July 31 in a calendar year.

6.6 Where a licensee has not renewed the license on or before the expiry date as set out in section 5(1) of this by-law, the license will be suspended and the licensee has fifteen (15) days after the date of expiry to renew the license and have the license fee set out in section 6(1) of this by-law and an added fee of (\$10.00).

6.7 Where a suspended licensee has not renewed the license within the fifteen (15) days after the expiry date as set out in section 6(6) of this by-law, the suspended licensee has another seventy-five (75) days to renew the license and have the license reinstated by completing application in Schedule 2 and will pay the licence fee set out in section 6(1) of this by-law and an added fee of (\$10.00). The license will be revoked if not renewed at the end of this time.

## 7. REFUND

7.1 No license fee paid pursuant to this by-law will be refunded.

7.2 Upon a business license applicant meeting the provisions for license issuance under section 8(2) of this by-law, a business license will be issued to the applicant. The License Inspector shall issue the license within 10 working days once all information has been provided to them.

7.3 The License Inspector will, upon receiving an application for a business license, promptly issue by delivering or mailing a license to the licensee at the address shown in the license application provided:

- (a) the License Inspector is satisfied that the applicant's business complies with all provisions in any of the other Hupacasath First Nation by-law(s); and
- (b) the applicant complies with this by-law; and
- (c) the applicant has disclosed all required information in the application form and the License Inspector is satisfied under subsections 11(c) and (d) of this by-law; and
- (d) the applicant has not, within the preceding three (3) years, been convicted of an offence under the *Criminal Code* (Canada), relating to the conduct of

this business whether on or off the reserve, for which the applicant has not been pardoned; and

(e) the applicant's business would not be detrimental to the health, welfare, safety and environment of inhabitants on the reserve; and

(f) the License Inspector's investigations do not disclose any reason to believe that the carrying on of the said business may result in a breach of the law, or may be in any way adverse to the public interest; and

(g) the required fee for the license has been paid.

7.4 Every license granted pursuant to this by-law will be in duplicate; one copy will be issued to the licensee, and the other copy retained by the administrative offices of the License Inspector. The license so issued will be deemed a personal license to the licensee.

7.5 If the applicant or licensee fails to comply with or the License Inspector is not satisfied with information received from the applicant or licensee under section 8(2) of this by-law, the License Inspector will forthwith serve the applicant notice in Schedule 3 of the refusal to issue the license and said notice will be served personally or by registered mail to the applicant at the address shown in the license application.

## 8. APPEAL

8.1 Within thirty (30) days of service of the notice under section 8(4) of this by-law the applicant or licensee may apply for a review by Council by completing and filing Schedule 4, and apply the fee as referred to in section 6(4) of this by-law, and submitting these to the License Inspector.

8.2 The License Inspector, upon receipt of Schedule 4 and the fee referred to in section 6(4) of this by-law, will forthwith transmit to Council and applicant:

(a) a copy of the original license application as completed by the applicant and copies of any supporting documentation accompanying the license application;

(b) a copy of the applicant's completed Schedule 4; and

(c) a copy of the License Inspector's refusal and reasons for refusal.

8.3 Upon receipt of the material described in section 8(2) of this by-law, Council will determine the time and date of the review hearing, which will be at least fifteen (15) days hence but no more than forty-five (45) days and will advise the License Inspector of its decision. The License Inspector will forthwith serve notice of the decision in Schedule 5 on the applicant by personal service or by registered mail at the address shown in the license application. Council will hold the review hearing at the time and date set out in Schedule 5. The applicant shall be given at least seven (7) days notice of the hearing.



8.4 The applicant may be represented at the review hearing by counsel and the applicant or counsel may adduce evidence, submit argument in support of the application for license, answer any objections that may arise, and examine or cross examine witnesses.

8.5 At the review hearing, the License Inspector is entitled to submit arguments in reply to evidence and argument presented by or on behalf of the applicant.

8.6 At the review hearing, the onus will be upon the applicant to show just cause why the license applied for should be granted or renewed.

8.7 Council will give its decision in writing to the License Inspector within seven (7) days of the date of the completion of the review hearing.

8.8 The License Inspector will forthwith notify the applicant of the decision referred to in section 8(7) of this by-law, including notification that the applicant has a further right of appeal to a court of competent jurisdiction, by serving a copy of the decision personally or by registered mail to the applicant at the address shown in the applicant's license application.

8.9 If the applicant agrees at the review hearing to accept conditions upon the license, Council may render a decision granting the applicant the license applied for upon such conditions as it considers fair and appropriate and authorized by law.

8.10 All review hearings will be held in camera unless the applicant requests that the hearing be open to the public and Council must approve the request by a band council resolution. The decision resulting from the review hearing will be made public forthwith, and any minutes of the review hearing will be available to the public within fifteen (15) days of the decision.

8.11 If Council renders a decision granting the applicant the license applied for, the license will be issued upon the applicant complying with this by-law.

## **9. LICENSE INSPECTOR**

9.1 Council, by band council resolution:

- (a) will appoint a License Inspector, and such other officers as may be necessary, who will receive applications, appeals, issue licenses and carry out the business licensing administrative functions under this by-law including enforcement;
- (b) will provide for reasonable remuneration to be paid to the License Inspector, and other appointed officers;
- (c) will appoint the License Inspector for a fixed term of not less than two (2) years after which reappointment shall be discussed by both parties; and

(d) may dismiss the License Inspector from the appointed position, for failure to carry out duties as described in this by-law, or, for having been convicted of an employment related offence under the *Criminal Code* (Canada), or, for contravening the Hupacasath First Nation's Conflict of Interest guidelines.

## **10. DUTIES OF LICENSE INSPECTOR**

10.1 The License Inspector will:

(a) receive and process all applications, appeals, renewals, transfers and assignments of licenses to be issued under the by-law;

(b) maintain a record of all applications and fees for licenses and retain on file a copy of all licenses issued, together with their particulars;

(c) ascertain, as far as reasonably practicable, that all information furnished by the applicant in connection with any application for a license is accurate;

(d) make all investigations required by section 8(2) of this by-law or by the Hupacasath First Nation, relative to an application;

(e) in response to receipt of a written complaint, or at least once a year, with the consent of the licensee (such consent not to be unreasonably withheld) make inquiries and inspect premises to determine whether every holder of a license issued under this by-law complies with the license issued and the by-laws of the Council, and no licensee shall obstruct or hinder the making or completing of the inspection;

(f) report monthly in writing to the Council or the person appointed by council from time to time to administer the affairs of the First Nation, stating the number of licenses issued, the type of business conducted under each license, and the fees received since the previous report along with a summary stating the total number of licenses issued and the total amount of money received to date for the current year; copies of the monthly report will be submitted to the membership either by newsletter or information packages provided for community meetings.

(g) perform such other duties as may be requested by the Executive Director or the person appointed by the Council from time to time to administer the affairs of the First Nation.

## **11. REVOCATION OR SUSPENSION OF LICENSE**

11.1 Council will, by band council resolution, and after giving notice in Schedule 6 and holding a hearing, (i) suspend for a period not exceeding ninety (90) days, or (ii) revoke, any license issued under this by-law, where it has come to Council's attention that the licensee:

(a) has failed to comply with this by-law; or

- (b) is carrying on a business that fails to comply with all provisions in any of the other Hupacasath First Nation by-law(s); or
- (c) within the preceding three (3) years of license issuance and since license issuance, has been convicted of an offence under the *Criminal Code* (Canada), relating to the conduct of this business whether on or off the reserve, for which the licensee has not been pardoned;
- (d) has conducted the business in a manner that is detrimental to the health, welfare, safety and environment of inhabitants in the reserve; or
- (e) is convicted of any offence under any statute of the Province in respect of the licensed business or with respect to the premises named in the license; or
- (f) is carrying on a business, the purpose of which is to engage in or permit, allow, facilitate, encourage or assist others to engage in, any activity which violated the *Criminal Code* (Canada).

11.2 Council will give the licensee at least seven (7) days notice of the hearing referred to in section 11(1) of this by-law in Schedule 6 and the License Inspector will serve Schedule 6 personally or by registered mail to the licensee at the address shown in the license application, but if a licensee who by reasonable efforts of the Council and License Inspector cannot be found and has not come forward then the notice will be considered to be duly served and an *ex parte* decision (without notice) will be issued against the licensee.

11.3 Provisions 8(4), 8(7) and 8(8) of this by-law also apply to the hearing referred to in section 11(1) of this by-law.

11.4 The License Inspector will post the notice of suspension or revocation of a license by the Council upon the premises for which the license was issued and the notice must not be removed until the license is reinstated or the licensee ceases to occupy the premises, or a new business other than the one carried on by the former licensee is licensed on the premises.

11.5 A business may not operate while a license is suspended or revoked.

## **12. CONFLICT OF INTEREST**

12.1 The Chief Councillor and each Councillor must declare any potential conflict of interest, in accordance with the Hupacasath First Nation's Conflict of Interest guidelines, and withdraw from any hearing, held under section 8 and 11 of this by-law, where a conflict of interest may arise.

## **13. PENALTY**

13.1 Every person who contravenes section 3(1) of this by-law is guilty of an offense and on summary conviction is liable to a fine not exceeding Five Thousand (\$5,000.00) dollars.

#### 14. ENFORCEMENT

14.1 The Council may charge a licensee, whether expired, revoked or suspended, with all reasonable costs which are incurred in the collection of all fees, fines, interest, penalties, expenses associated with bringing the business into compliance or other costs imposed by this by-law.

#### 15. AMENDMENTS

15.1 This by-law may be amended from time to time by a by-law enacted pursuant to s.83 of the *Indian Act*, following the distribution of the proposed amendments to membership, and passing said amendments at a Band meeting where a majority of those in attendance support the proposed changes. These amendments will then be ratified at a subsequent meeting of Chief and Council, and recorded in the minutes of the Hupacasath Council meeting.

**16.0** 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 10th day of January, 2006. Hupacasath members duly ratified this by-law at a duly called community meeting on January 12, 2005.

[Judith Sayers]

\_\_\_\_\_  
Chief Judith Sayers

[Peter Tatoosh]

\_\_\_\_\_  
Councillor Peter Tatoosh

[Warren Lauder]

\_\_\_\_\_  
Councillor Warren Lauder

SCHEDULE 1

(Section 5)

BUSINESS LICENSE

(Name of licensee) \_\_\_\_\_ is hereby authorized to conduct a business, calling, trade or occupation of \_\_\_\_\_ on the (business activity) Hupacasath Reserve for the period commencing \_\_\_\_\_, 20\_\_\_\_, and expiring \_\_\_\_\_, 20\_\_\_\_. (date)

Conditions of the License:

- -
-
-
-
-
-

\_\_\_\_\_  
Name of business

\_\_\_\_\_  
Location of business

\_\_\_\_\_  
Signature of License Inspector

\_\_\_\_\_  
Signature of licensee

\_\_\_\_\_  
Date

SCHEDULE 2  
(Section 4, 5, 6)

Date: \_\_\_\_\_

BUSINESS LICENSE APPLICATION

1. Applicant's Name: \_\_\_\_\_

2. Applicant's Date of Birth: \_\_\_\_\_

3. Applicant's Address: \_\_\_\_\_  
(residence)

4. Name of Company proposed as Licensee: \_\_\_\_\_

5. Mailing Address: \_\_\_\_\_  
(partnership/corporation if different)

6. Phone Number: residence: \_\_\_\_\_ office: \_\_\_\_\_

7. Fax Number: residence: \_\_\_\_\_ office: \_\_\_\_\_

8. Name of Business to be licensed: \_\_\_\_\_

9. Address of Business to be licensed: \_\_\_\_\_

10. Name of Individual in charge at this location: \_\_\_\_\_

11. Title of Individual in charge: \_\_\_\_\_

12. Type of Business:

13. Have you previously had a business license from the Hupacasath First Nation?

Yes \_\_\_\_\_ No \_\_\_\_\_

14. Are you presently registered with the federal government or a self-regulating professional body with respect to the conduct of your business?

Yes \_\_\_\_\_ No \_\_\_\_\_

(If yes, applicant must provide proof and give details below).

15. Are you bonded with a bonding agency with respect to the conduct of your business?

Yes \_\_\_\_\_ No \_\_\_\_\_

(If yes, applicant must provide proof and give details below).

16. Is the business incorporated?

Yes \_\_\_\_\_ No \_\_\_\_\_

Federal \_\_\_\_\_ Provincial \_\_\_\_\_

(If yes, applicant must provide details below).

17. Is the business administered by a partnership?

Yes\_\_\_\_\_ No\_\_\_\_\_

(If yes, applicant must provide proof and give details below – registration).

18. Have you, within the previous three (3) years, been convicted of an offense under the *Criminal Code* (Canada), for which you have not been pardoned?

Yes\_\_\_\_\_ No\_\_\_\_\_

Note: Please read section 10 of this by-law which outlines the conditions whereby your license could be denied, revoked or suspended.

SCHEDULE 3

(Section 7)

NOTICE OF LICENSE REFUSAL

TO: \_\_\_\_\_  
(Name of applicant)

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

RE: \_\_\_\_\_  
(location of business)

TAKE NOTICE that pursuant to the *Hupacasath First Nation Business Licensing By-law* your application to: \_\_\_ receive, \_\_\_renew, \_\_\_transfer, \_\_\_assign; a Business License is refused.

AND TAKE NOTICE that you have thirty (30) days from the date of this Notice within which you may apply for a review by Council by completing and filing Form 4 of the said by-law and paying the fee pursuant to this by-law with the License Inspector.

AND TAKE FURTHER NOTICE that if you file a request for review, a hearing will be conducted for which you will be notified of the time and place to attend.

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

\_\_\_\_\_  
Name of License Inspector

\_\_\_\_\_  
Signature of License Inspector



SCHEDULE 4

(Section 8)

REQUEST FOR REVIEW HEARING

TO: Council of the Hupacasath First Nation

C/O \_\_\_\_\_  
(license inspector)

PURSUANT to the *Hupacasath First Nation Business Licensing By-law*, I hereby appeal the decision as outlined in the Notice of License Refusal, dated the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ and signed by the License Inspector to refuse to: \_\_\_ issue; \_\_\_ renew; \_\_\_ transfer; \_\_\_ assign;

a Business License for the following business located at:  
(description of the business and location)

on the following grounds:

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

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

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

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

\_\_\_\_\_  
Notices to be sent to 5500 Ahahswinis Dr., Port Alberni, BC V9Y 7M7  
(250) 724-4041

SCHEDULE 5

(Section 8(3))

NOTICE OF REVIEW HEARING

TO: \_\_\_\_\_  
(Name of applicant)

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

RE: \_\_\_\_\_  
(location of business)

PURSUANT to the *Hupacasath First Nation Business Licensing By-law*, Council will hear your Request For Review Hearing dated the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ relating to the above-noted business.

AND TAKE NOTICE that the Review Hearing will be held at the hour of \_\_\_\_\_ (a.m./p.m.) on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ at the following location: \_\_\_\_\_

AND TAKE FURTHER NOTICE that you should bring to the hearing all relevant documents pertaining to this matter.

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

\_\_\_\_\_  
License Inspector

SCHEDULE 6

(Section 8)

NOTICE OF HEARING

TO: \_\_\_\_\_  
(Name of licensee)

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

RE: License Suspension for: \_\_\_\_\_  
(location of business)

License Revocation for: \_\_\_\_\_  
(location of business)

PURSUANT to the *Hupacasath First Nation Business Licensing By-law*, Council will be holding a hearing relating to the above-noted business regarding:

- (i) why your business license should not be suspended for a period not exceeding ninety (90) days; or,
- (ii) why your business license should not be revoked.

AND TAKE NOTICE that this hearing will be held at the hour of \_\_\_\_\_ (a.m./p.m.) on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ at the following location:

\_\_\_\_\_

AND TAKE FURTHER NOTICE that you should bring to the hearing all relevant documents pertaining to this matter.

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

\_\_\_\_\_  
License Inspector

**KAMLOOPS INDIAN BAND**  
**PROPERTY ASSESSMENT BY-LAW**  
**BY-LAW NO. 2005-04**

[Effective December 16, 2005]

**WHEREAS:**

The Kamloops Indian Band passed the *Assessment By-law*, which was duly approved by the Minister of Indian Affairs, pursuant to Section 83 of the *Indian Act*.

**AND WHEREAS:**

The Kamloops Indian Band deems it advisable to repeal and replace the *Assessment By-law*, and to establish this amended by-law for the purposes of taxation for local purposes of land, or interest in land, in the reserve, including rights to occupy, possess or use land in the reserve.

**BE IT HEREBY RESOLVED:**

That the Chief and Council of the Kamloops Indian Band of Indians enacts the following amended By-law for the purposes of land and property assessment pursuant to the *Indian Act* and in particular Section 83(1) thereof:

**1. SHORT TITLE:**

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

**2. DEFINITIONS:**

“actual value” means the market value of the fee simple interest in land and improvements as if the interest holder held a fee simple interest located off reserve;

“appellants” means any person authorized under this By-law to appeal an assessment notice;

“assessed value” means the assessed value of land or improvements, or both, as determined under this By-law;

“assessment” means a valuation of property pursuant to this By-law for taxation purposes;

“assessment area” means the Reserve as defined in this By-law;

“assessment roll” means a list prepared pursuant to this by-law setting out real properties within the assessment area and their assessed values and includes a supplementary assessment roll and anything recorded as addendum to the assessment roll under Section 31;

“assessment year” means the year proceeding the fiscal year in which taxes are to be levied;

“assessor” means a person, or persons, including the Head Assessor, appointed from time to time by Chief and Council for the purposes of all or part of the *Assessment By-law* and any related duties as required by Band Chief and Council;

“Band” means the Kamloops Indian Band;

“Band Council Resolution”, or “resolution” means a motion, as recorded in the minutes of the meeting, passed and approved at a duly convened meeting of the Council pursuant to or the consent of a majority of the councillors of the Band present at that meeting;

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

“C.P.” means a Certificate of Possession as defined under Sections 20(1) and 20(2) of the *Indian Act*; and for the purposes of this By-law only, includes Notice of Entitlement and a Certificate of Occupation as defined under Sections 20(4) and 20(5) of the *Indian Act*;

“Chief” means the Chief of the Kamloops Indian Band as selected according to the custom of the Band;

“Chief and Council” or “Band Council” means the Chief and Council of the Kamloops Indian Band as selected by the custom of the Band;

“collector” means the Lands, Leasing and Tax Administrator of the Kamloops Indian Band or any person(s) delegated by the Band Council for such purposes;

“cost of industrial improvement” means the cost of replacing an existing industrial improvement with an improvement that:

- (a) has the same area and volume as the existing industrial improvement;
- (b) serves the same function that the existing industrial improvement was designed for or, where the existing industrial improvement is no longer used for that function, serves the same function that the existing industrial improvement now serves; and
- (c) is constructed using current, generally accepted construction techniques and materials for the type of improvement being constructed;

“fiscal year” means April 1 of any year to March 31, of the succeeding year;

“forest land” means land which has its highest and best use the growing and harvesting of trees and includes land which is being managed in accordance with a forest management plan approved by the Chief and Council, but does not include a farm;

“holder” means a person in lawful possession of real property in the assessment area or a person who, for the time being,

- (a) is entitled to the possession of that property; or
- (b) is an occupant of that property; or
- (c) has any right, title, estate or interest in property; or
- (d) is a trustee of real property;

in the assessment area;

“improvement” 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, and:

(a) does not include any of the following things unless that thing is a building or is deemed to be included in this definition by section 33(A), or subsection 1(2) of the *Assessment Act*, S.B.C. 1979, c.21:

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

(b) without limiting the definition of “improvements” the following things are deemed to be included in that definition unless excluded from it by section 33(A) or a regulation under section 80(1)(a.3) of the *Assessment Act*, S.B.C. 1979, c.21:

- (i) anything that is an integral part of a building or structure and is intended to serve or enhance the building or structure, including elevators, escalators and systems for power distribution, heating, lighting, ventilation, air conditioning, communications, security and fire protection;
- (ii) any building or structure that is capable of maintaining a controlled temperature or containing a special atmosphere, including dry kilns, steam chests, greenhouses and cooling towers;
- (iii) any lighting fixtures, paving and fencing;
- (iv) any piling, retaining walls and bulkheads, and water systems, storm drainage system and industrial or sanitary sewer system, the value of which is not included by the assessor in the value of the land;
- (v) any foundations, such as footings, perimeter walls, slabs, pedestals, piers, columns and similar things, including foundations for machinery and equipment;

- (vi) any pipe racks, tending platforms, conveyor structures and supports for machinery and equipment, including structural members comprising trestles, bents, truss and joist sections, stingers, beams, channels, angles and similar things;
- (vii) any aqueducts, dams, reservoirs and artificial lagoons and any tunnels other than mine workings;
- (viii) any roads, airstrips, bridges, trestles and towers, including ski towers;
- (ix) any mains, pipes or pipelines for the movement of fluids or gas;
- (x) any track in place, including any railway track in place;
- (xi) any poles lines, metallic or fibre optic cables, towers, poles, wires, transformers, substations, conduits and mains that are used to provide electric light, power, telecommunications, transportation and similar services, including power wiring for production machinery up to the main electrical panels or motor control centre, those panels and that centre;
- (xii) any vessels, such as tanks, bins, hoppers and silos, with a prescribed capacity and any structure that is connected to those vessels;
- (xiii) docks, wharves, rafts and floats;
- (xiv) floating homes and any other floating structures and devices that are used principally for purposes other than transportation;
- (xv) that part of anything referred to in paragraphs (i) to (xiv) 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, is being constructed or placed, and is intended, when completed, to constitute, or will with the addition of further construction constitute, any of those things;

“industrial improvement” means an improvement that is part of a plant that is designed, built and can be used for the purpose of one or more of the following:

- (a) mining, extracting, beneficiating or milling of metallic or non-metallic ore;
- (b) mining, breaking, washing, grading or beneficiating of coal;
- (c) producing of aluminum;
- (d) smelting or refining of metal from ore or ore concentrate;
- (e) producing, manufacturing, processing or refining of petroleum or natural gas products;
- (f) manufacturing of lumber or other sawmill and planing mill products;

- (g) producing, manufacturing, processing or refining of petroleum natural gas 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 moulding compounds;
- (m) manufacturing of cement;
- (o) (sic) 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;

“local government services” includes local improvements, capital works, utility services, and the provision of any other services normally found in organized communities;

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

- (a) opening, widening, straightening, extending, grading, leveling, diverting or paving a street;
- (b) constructing a sidewalk, footcrossing, curbing, bridge, culvert or embankment forming part of a street, or constructing a system of storm drainage;
- (c) making, deepening, enlarging or lengthening a common sewer or water system;
- (d) making sewer or water service connections to the street line on land abutting the main;
- (e) constructing a conduit for wires or pipes along or under a street;
- (f) reconstructing, replacing or repairing any of the works mentioned or any other related works;

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

“mobile 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 licensed and equipped to travel on a public highway and occupied by a genuine tourist and situated within a mobile home park for a period of less than 60 days;

“net taxable value” means the assessed value of land or improvements in the assessment area after the application of all applicable exemptions from taxation as set out in the *Assessment By-law* and the *Taxation By-law*;

“occupant” means a person who, for the time being, is in actual occupation of real property;

“parcel” means a lot, block, or other area in which real property is held or into which real property is subdivided;

“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;

“prescribe” means a decision set out in a Band Council Resolution;

“real property” means land and the improvements thereon and, without restricting the generality of the foregoing, includes any interest in land or improvements, the right to occupy, possess or use land or improvements in the reserve, whether or not the land or improvements are occupied, possessed or used, and includes a highway or railway right-of-way;

“Registrar” means the Lands, Leasing and Tax Administrator of the Kamloops Indian Band as appointed by the Chief and Council;

“Reserve” means land located within the Band Reserve Numbers 1 to 5, any other Band reserves or special reserves (as defined in the *Indian Act*) and any other land over which the Band has jurisdiction to pass by-laws or to manage land or development or both; includes designated land, land under Certificate of Possession and land held under a section 28(2) permit, as defined under the *Indian Act*;

“residential property” means real property used primarily for family residential purposes;

“taxation authority” means the Chief and Council of the Kamloops Indian Band;

“trailer” means any structure, other than a mobile home, whether ordinarily equipped with a wheels or not, that is constructed or manufactured to be moved from one point to another by being towed or carried;

“trustee” means an executor, administrator, guardian, committee, receiver or any person having or taking upon himself the lawful possession, administration or control of the property of a person under any legal disability.

Assessment                    **3.(A)** Chief and Council shall appoint a head assessor and such other assessors as deemed necessary, for carrying out the purposes of this By-law.

Assessors                    (B) Chief and Council may appoint an assessor, pursuant to sub-section (A), who is also duly appointed pursuant to the *Assessment Act*, R.S.B.C. [1996] Chapter 21, or amendments thereto.

(C) The head assessor shall assess all real property, within the assessment area, according to the provision of this By-law and shall:

- (1) supervise and direct the work of other assessors;
- (2) ensure that assessment rolls are correctly prepared as required by this By-law;
- (3) ensure that assessors comply with the provisions of this By-law in the performance of their duties; and

(D) perform such other duties and exercise such other powers not inconsistent with this By-law as may be prescribed by Chief and Council.

Assessable                    **4.** For the purposes of this By-law, all real property within  
Property                    the assessment area shall be assessed by an assessor excepting:

- (1) vacant and unoccupied Band land;
- (2) all vacant and unoccupied land held under C.P.;
- (3) Band land and improvements used for Band community purposes;
- (4) pollution control equipment prescribed by Band Council Resolution;
- (5) the interest of a Band member in real property;
- (6) the interests in real property of a corporation whose shares are held exclusively and beneficially by Band members. Without restricting the foregoing, and for greater certainty, if a corporation’s shares are held, in whole or in part, by Band members in trust for any person who is not a Band member

then such corporation's real property is not exempt pursuant to this part;

(7) any real property which is exempt from taxation pursuant to the provision of the *Taxation By-law*.

**4.1** The assessor shall use the date of December 31 of the preceding year for the purposes of determining the entitlement to an exemption under this or any other section of this By-law.

**4.2** Where real property is held or occupied in either case by two or more persons, and the interest of one or more of these persons in the real property is exempt from assessment, the assessor shall allocate the assessment between exempt and assessable interests as follows:

(a) the whole of the assessment for the real property shall be allocated to the interest in the real property held by any paramount holder or occupant, if there is one, considering the actual land use and occupation; and otherwise,

(b) the assessment for that real property shall be allocated between the exempt and assessable interests in same, considering the actual land use and occupation;

and only that portion of the assessment of that real property allocated to the assessable interests shall be recorded by the assessor in the assessment roll.

**5.(A)** Subject to Section 4, the assessor shall determine the actual value of real property in the assessment area.

**5.1(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) the property and all other properties were in the physical condition that they are in on October 31 following the valuation date; and

(ii) the permitted use of the property and of all other properties were the same as on October 31 following the valuation date.

(C) In determining the actual value under sub-section (A) the assessor may give consideration to the present use, location, original

costs, cost of replacement, revenue or rental value, the price that the land and improvements might reasonably be expected to bring if offered for sale in the open market by a solvent owner, and any other circumstances affecting the value.

**6.(A)** Without limiting the application of Sections 5(A) and (B), where an industry, commercial undertaking, public utility enterprise, or other operation is carried on within the assessment area, the land and improvements so used shall be valued as the property of a going concern.

(B) The assessor shall determine the cost of an industrial improvement by using the equivalent rates which would be applied if the industrial improvement was within the Province of British Columbia.

(C) Chief and Council may, by by-law approved by the Minister, exempt from the definition of industrial improvement a plant or class of plants that has less than a prescribed capacity and may prescribe different capacities for various types of plants.

**6.1** The Head Assessor may round the actual values for land and improvements determined for each property class

(a) down to the nearest \$100, where the value determined is greater than \$101 and less than \$99,888, and

(b) down to the nearest \$1,000, where the value determined is \$100,000 or greater.

**6.2** In carrying out a valuation of those classes of real property whose value is prescribed in the *Assessment Act*, R.S.B.C. [1996] Chapter 21, to be set by Commissioner's rate by way of registered provincial regulation, the assessor shall value these same classes of real property in the reserve using the Commissioner's rates currently in effect from time to time in the Province of British Columbia.

Public Utilities  
etc.

**7.(A)** Except as provided in subsection (C), the assessor shall determine the actual value of real property as if the taxable interest were held without encumbrance or restriction.

(B) The assessor shall determine the actual value of the following, using the equivalent rates which would be applied if the interest in land was within the Province of British Columbia:

(1) the pole lines, metallic or fibre optic cables, towers, poles and wires, transformers conduits and mains of a

telecommunication, trolley coach, bus or electrical power corporation but not including substations;

(2) the track in place of a railway on a right-of-way;

(3) the pipe lines of a pipe line corporation for the transportation of petroleum, petroleum products, or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right of way, but not including distribution pipelines, pumping equipment, compressor equipment, storage tanks and buildings;

(4) the right of way of pole lines, cables, towers, poles, wires, transformers, conduits, mains and pipe lines referred to in subsections (B)(1) and (3);

(5) the right of way for track referred to in subsection (B)(2).

(C) Notwithstanding subsection (A), if the Council of the Band 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.

(D) The duration of the interest referred to in subsection (C) or the right of the Council of the Band to terminate an interest is not a restriction within the meaning of subsection (C).

(E) Subsections (B)(4) and (5) do not apply in respect of land that has a higher and better use than use for a right of way.

(F) For the purposes of subsections (B)(4) and (5), right of way means land that a railway corporation is entitled to use for the operation of track in place but right of way of a rail corporation does not include:

(1) land of which the corporation is not the owner within the meaning of this by-law;

(2) land that the railway corporation leases to a lessee; or

(3) land which has a higher and better use than as right of way of track in place.

(G) For the purpose of applying subsection (B)(2), 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 fuelling equipment, water tanks, station houses,

engine houses, roundhouses, turntables, docks, wharfs, 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.

Trailers and  
Mobile Homes

**8.(A)** A trailer or mobile home is not an improvement while it is registered or deemed to be registered under the *B.C. Motor Vehicles Act* or any similar Act of any other province of Canada.

(B) Notwithstanding subsection (A), a trailer or mobile home is deemed to be an improvement if:

- (1) it has remained for a period of six months within the assessment whether such period is continuous or not; and
- (2) it is used as a permanent or temporary residence within the assessment area.

(C) Unoccupied mobile homes and trailers that are the stock in trade of a dealer in mobile homes or trailer shall not be assessed for the purposes of this By-law.

Demand for  
Information

**9.(A)** An assessor may deliver to a holder of real property assessable under this by-law a notice in the prescribed form requiring the holder to furnish the assessor with a statement in writing setting forth such information as the assessor may reasonably require in order to assess the property for the purposes of this By-law.

(B) The statement required to be furnished under subsection (A) shall in writing and signed by the holder.

(C) An assessor is not bound by any information furnished to him under subsection (B).

(D) If any holder of real property does not comply with a notice delivered to him under subsection (A) by failing to deliver the required statement to the assessor within thirty days of the receipt of the notice by him, then the Assessor shall assess the property based on information available.

Right of Entry

**10.(A)** An assessor is entitled to enter any real property, other than a residence situated on residential property, at any reasonable time in order to assess the property for the purposes of this By-law.

(B) The holder, occupier or person in charge of any real property 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 assess the property for the purposes of this By-law.

Entry of a residence

**11.(A)** For the purposes of carrying out his/her duties under this by-law, an assessor may enter residential.

(B) Where an assessor is prescribed to enter a residence under subsection (A) he shall deliver a demand for permission in the form attached as Schedule “A” to the holder or occupier of the residential property.

(C) Where the holder or occupier who receives a demand for permission set out in subsection (B) refuses to allow the assessor to enter the real property, the assessor may assess the real property on the basis of the information available to the assessor.

(D) Subject to subsection (A), a holder or occupier of residential property shall give to the assessor all reasonable assistance and furnish the assessor with such information as the assessor may reasonably require in order to assess the residential property for the purposes of this by-law.

Confidentiality

**12.(A)** Any information obtained by the assessor in the course of the performance of his duties shall be strictly confidential and shall not be communicated by an assessor to anyone other than Chief and Council or any person expressly authorized by the holder.

(B) Subsection (A) does not apply to information required to be shown on an assessment roll pursuant to this by-law.

(C) An assessor shall be issued with a certificate of identification in the form attached as Schedule “B”, and upon entering or seeking to enter any real property for the purposes of this by-law the assessor shall, if so required, produce the prescribed certificate of the holder, occupant, or person in charge.

Assessment Roll

**13.(A)** The head assessor shall prepare an assessment roll under this by-law setting forth, to the best information, belief and judgment of the assessor the following:

(1) the name and postal or street address of each person who is the holder or occupier of real property that is assessable under this by-law;

(2) for each person referred to in sub-section (A)(1), a description of the land and improvements sufficient to distinguish them from land and improvements that may be held or occupied by any other person;

- (3) the assessed value of each parcel of land described under sub-section (A)(2);
- (4) subject to subsection 13(E), the assessed value of the improvements described under sub-section (A)(2);
- (5) the total of the assessed values of each parcel of land and improvements described under sub-section (A)(2);
- (6) such further information as may be prescribed by Band Council Resolution.

Disregarding  
Boundaries

(B) Notwithstanding sub-section (A)(2), surveyed boundaries between parcels of land shall be disregarded for assessment purposes where:

- (1) the parcels of land are held in the name of the same person;
- (2) the boundary between the parcels is not reasonably cohesive;
- (3) the parcels are used as a unit for the same principle use;
- (4) all of the parcels are vacant;
- (5) none of the parcels are being used actively or productively;  
or
- (6) the property of a person, or any part thereof, is used for different purposes.

(C) Where a surveyed boundary between parcels of land is disregarded, all of the parcels involved shall be treated as one parcel for assessment purposes.

(D) The assessed value of all improvements located on land that is, or that is treated as, one parcel for assessment purposes, shall be expressed on the assessment roll as a total value.

(E) The assessed values of improvements located on parcels of land that are not treated as one parcel for assessment purposes shall not be expressed together as part of the same total value on an assessment roll.

(F) Subject to subsection (E), the total assessed value of all improvements located on a parcel of land that is, or that is treated as, one parcel for assessment purposes shall be added to the assessed value of the parcel of land, and the sum of the assessed values of



the land and improvements is the total assessed value of the real property.

(G) A person whose name appears on the assessment shall give written notice to the head assessor of any change of address.

(H) A person who is the holder of a charge or an interest in land or a right to use, occupy or possess 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.

Annual Assessment  
Rolls

**14.(A)** On or before December 31 of each year or so soon thereafter as may be practical the assessor shall complete a new assessment roll containing a list of each property within the assessment area.

(A.1) 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.

(B) The assessment roll prepared under subsection (A) shall be sent to Chief and Council by the head assessor not later than seven days after the date prescribed in subsection (A).

(C) The Chief and Council may make any technical and clerical changes to the assessment roll, which changes shall be sent to the head assessor no later than twenty-one days after the date prescribed in subsection (A).

(D) Technical, clerical or other changes or corrections shall not be made to the assessment roll by the assessor or anyone pursuant to this section, after the mailing of assessment notices as provided in Section 16, except pursuant to a decision of the Assessment Review Committee.

(E) Except as provided by this section, an assessment roll shall not be corrected except pursuant to a decision of:

- (1) Assessment Review Committee; or
- (2) Chief and Council, pursuant to Section 30.

Statement as to  
corrections

**14.1** Where an assessment roll is prepared or corrected by an assessor, a statement in the prescribed form attached as Schedule "C" certified by the assessor shall be affixed to the assessment roll.

Supplementary  
Roll

**15.(A)** Where, subsequent to the completion of an assessment roll, the assessor find that any property or anything liable to assessment

- (1) was liable to the assessment for the current year, but has not been assessed on the current assessment roll; or
- (2) has been assessed for less than the amount for which it was liable to assessment,

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

(B) The assessor shall not in a supplementary roll make a change or amendment that would be contrary to a change or amendment in the assessment roll ordered or directed by the Assessment Review Committee or made as a result of a decision of a court of competent jurisdiction.

(C) Nothing in subsection (A) or (B) authorizes the preparation of a supplementary assessment roll, or the correction of the assessment roll, for the purposes of changing or updating an assessment roll later than 12 months after that assessment roll is completed.

(D) The duties imposed on the assessor with respect to the annual assessment roll and the provisions of this By-law relating to the assessment rolls shall, so far as applicable, apply to supplementary assessment rolls.

(E) Where a notice of appeal is given in writing to the assessor on a supplementary assessment roll in accordance with Section 17, the assessor shall make an entry of the notice in his appeal book, and shall place the appeal before the next setting of the Assessment Review Board.

**15.1** Where, by reason of a change of an interest holder of land or a use in land that occurs between May 1 and December 31 in any year land and improvements that were not previously liable to assessment become liable to assessment, or land and improvements that were previously liable to assessment cease to be liable to assessment, the matter shall be treated as if it were an omission or error and reflected on a Supplementary Assessment Roll in accordance with section 15.

Assessment

**16.(A)** As soon as practical after receipt of the assessment roll, the Collector shall:

- (1) either deliver, or direct the assessor to deliver, to every person listed in the assessment roll whose real property or interest in real property is assessed, an assessment notice in the prescribed form, and
- (2) post a notice in the office of the Kamloops Band Administration and publish the notice for at least two consecutive editions of the Kamloops Indian Band Newsletter, containing the information set out in sub-section (B).

Contents of notice

**(B)** A public notice given under paragraph (A) shall contain statements that:

- (1) the assessment roll has been deposited in the offices of the Head Assessor and will remain open for the inspection of any person for a period of thirty days from the day of the notice; and
- (2) any person desiring to appeal the assessment may lodge an appeal provided that they meet the qualifications in Section 17(B).

Appeal Procedure

**17.(A)** A person may appeal an assessment notice and an entry on an assessment roll to the Assessment Review Committee where the appellant alleges that:

- (1) the name of a person has wrongfully inserted in or omitted from the assessment roll;
- (2) real property has been wrongfully entered upon or omitted from the assessment roll;
- (3) real property has been valued at too high or too low an amount;
- (4) land has been improperly classified according to region, class or use; or
- (5) an exemption has been improperly allowed or disallowed.

**(B)** An appeal shall not be made by any person except the following:

- (1) Chief and Council;

- (2) a person whose name appears on the assessment roll, or who is entitled to have his name placed on the assessment roll; or
- (3) an assessor.

(C)(1) No assessment shall be invalid by reason of any of the following:

- (i) any defect in form;
- (ii) the omission of assessable property from the assessment roll;
- (iii) the non-return of the assessment roll from the taxation authority to the assessor;
- (iv) a technical error in any notice; or
- (v) property having been entered in any class or column of the assessment roll in which it does not belong.

Liability to taxation

(2) Failure to enter in an assessment roll of any of the particulars required by this by-law shall not affect the liability of any person to taxation under this by-law.

(D) An appellant shall file an appeal by delivering a notice of appeal in the form attached as Schedule “D” to an assessor within 30 days of the mailing of the assessment notice.

Contents of Appeal

(E) Every appeal shall be in writing signed by or on behalf of the appellant, and shall:

- (1) state in general terms the grounds of the appeal;
- (2) describe the property that is the subject matter of the appeal; and
- (3) set forth the name and the address of the appellant.

(F) An appellant may make the appeal through his solicitor or agent, in which case the appeal shall set forth the name and address of the solicitor or agent, the name and address of the appellant as prescribed in Schedule “E”.

(G) 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.

Establishment  
of Assessment  
Review Committee

**18.(A)** The Chief and Council by Band Council Resolution shall establish an Assessment Review Committee which shall consist of:

(1) 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;

(2) one person who has sat as member of an appeal board to review assessments in and for the Province of British Columbia;

(3) one person who is a member of the Kamloops 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 24.

(B) Every member of an Assessment Review Committee shall, before entering upon his/her duties, take the oath or affirmation of office as set out in Schedule “F”.

(C) The Council of the Band 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 that member of the Assessment Review Committee is unavailable, but if that person 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.

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

(E) Each member of the Assessment Review Committee shall be paid for his/her services as a member of the Assessment Review Committee for time spent on Board activities, at a rate to be set by Chief and Council by Band Council Resolution.

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

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

(2) fails to attend three consecutive appeal hearings; or

(3) fails to perform any of his or her duties under this By-law in good faith and in accordance with the terms of this By-law.

## Duties of Committee

**19.(A)** The Assessment Review Committee shall:

- (1) hear and determine all appeals from assessment notices;
- (2) investigate and advise Chief and Council upon assessments, classes of assessments and assessment rolls which the Committee deems necessary;
- (3) select a Chairman of the Board who shall supervise and direct the work of the Board;
- (4) give all appellants at least 10 days notice of the time and place for the hearing of appeals;
- (5) have the custody of all records, documents, evidence and proceedings before the Assessment Review Committee;
- (6) have control of its own proceedings in order to fairly and adequately determine any appeal, including the power to require the attendance of any person to give evidence at the hearing of the appeal; and
- (7) where an appeal relates to real property of which a person other than the appellant is the holder, give each such person not less than ten days notice of the time, date and place fixed for the hearing by the Assessment Review Committee of the appeal, and the notice shall specify the nature of the appeal.

(B) In performing its duties under this By-law the Assessment Review Committee shall:

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

## Parties

**20.(A)** The head assessor, or his/her designate, shall be a party to all appeal proceedings under this By-law and the Assessment Review Committee shall give the head assessor notice of any appeal and reasonable opportunity to be heard at any appeal proceedings.

## Chairman

**21.(A)** The Chairman of an Assessment Review Committee shall:

- (1) supervise and direct the work of the Assessment Review Committee, and

Secretary (2) preside at sittings of the Assessment Review Committee.

**22.(A)** There shall be a Secretary of Assessment Review Committee, who shall be appointed by the Chief and Council.

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

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

(2) obey the directions given to him by the Chairman or the Committee relating to his office.

Quorum and Vacancy **23.(A)** A majority of the members of the Assessment Review Committee constitutes a quorum.

(B) 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.

(C) All questions respecting the revision of an assessment roll and the deciding of any appeals with respect thereto shall be decided by a majority vote of the members of the Assessment Review Committee at the hearing.

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

Conflict of Interest **24.(A)** No person may sit as a member of the Assessment Review Committee hearing an appeal if that person:

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

(2) is an employee of the Band or the Band council; or

(3) 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.

(B) This section applies to Chief and Council.

(C) For the purpose of this section, the appellant or a member of his/her immediate family shall be deemed to be disqualified pursuant to subsection (A) hereof.

(D) Where any member of the Assessment Review Committee is disqualified by virtue of subsection (A) the Chief and Council shall appoint a new member to the Committee, for the purpose of hearing that appeal only.

Date of sittings

**25.(A)** The Assessment Review Committee shall commence its sittings on or before December 15 of the year in which the taxes under review are payable.

(B) The head assessor shall deliver the assessment roll, and any notices of appeal, to the Assessment Review Committee on or before the date upon which the Committee commences its sittings.

Witnesses and Documents

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

(B)(1) 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.

(2) The Notice shall be signed by the member of the Committee who issues it and shall be served on the witness by the party at least 2 days before the appeal.

(3) The Notice shall be in the form attached as Schedule "G".

(C) Every witness served with a Notice under subsection (B) shall be paid \$2 witness fee plus reasonable travelling expenses to attend and give evidence before the Assessment Review Committee, on the time and date set out in the Notice.

Hearing of Appeals

**27.(A)** The Assessment Review Committee 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) An Assessment Review Committee may hear an appeal, whether the appellant is present or not.

(C) An Assessment Review Committee may, after hearing an appeal, postpone consideration thereof to some future time and the appellant shall, if required by the Committee, 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) An Assessment Review Committee may order that the costs of a proceeding before the Committee shall be paid by or apportioned between the persons affected by the appeal in the manner it thinks fit, provided however that such costs shall not exceed 10% of the amount of the taxes payable concerning the real property which is the subject of the appeal, as finally determined by the Assessment Review Committee.

**28.** In any appeal proceedings, the onus of proof is on the person bringing the appeal to establish that the assessed value of the property should be different from the value determined by the assessor.

Reference to  
Band Council

**29.(A)** Within 7 days from the hearing of all appeals, the Assessment Review Committee shall submit to the Head Assessor its decisions on each appeal, including the vote of each member of the Committee, either in favour or against the allowing of the appeal.

(B) Within 15 days from the receipt of the decision of the Assessment Review Committee, the head assessor shall prepare an Assessment Review Committee Decision Roll, showing the decisions in all appeals.

Notice of decision

**30.(A)** The head assessor shall as soon as practical notify in writing each appellant and person affected by the appeal, of the decision of the Assessment Review Committee.

(A.1) The head assessor shall as soon as practical forward the Decision Roll referred to in 29(B) to the Chairman of the Assessment Review Committee for certification.

(B) The notice given under subsection (A) shall state that the appellant may, within 30 days of the date of the written notice provided pursuant to subsection (A), appeal the decision of the Assessment Review Committee to a Court of competent jurisdiction.

**30.1** After receiving the decision of a court of competent jurisdiction or on any appeal therefrom and from which no further appeal has or can be taken, affecting the assessment roll, the Assessment Review Committee shall direct the assessor to make any necessary amendment to the assessment roll in accordance with the decision.

- Amendment of Roll      **31.(A)** Forthwith upon receipt of the Decision Roll referred to in subsection 29(B), the Chairman of the Assessment Review Committee shall:
- (1) verify that the Decision Roll correctly shows the decisions of the Committee in all appeals made against property assessments;
  - (2) certify the Decision Roll by affixing to it a sworn or affirmed statement verifying that the Decision Roll correctly shows the decisions of the Committee in all appeals; and
  - (3) forward the Decision Roll as certified to the taxing authority.
- Extension of Time      **32.(A)** The Chief and Council may by Band Council Resolution extend for a maximum of 30 days the time 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.
- (B) Where a provision in this by-law is expressed in the present tense, the provision applies to the circumstances as they arise.
- By-law Remedial      (C) 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.
- (D) Headnotes, marginal notes and headings form no part of the enactment, but shall be construed as being inserted for convenience of reference only.
- (E) 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.
- Amendments      **33.(A)** Any section of this By-law may be amended by a By-law of Chief and Council and approved by the Minister.
- Delivery of Notices      **34.(A)** Where any notice, notifications, demand, statement or direction is required or permitted to be delivered or given under this By-law, it shall be sufficient if mailed by registered mail, postage pre-paid, or delivered personally to:
- (1) the address of the person set forth in the assessment roll, or

(2) such other address of which the assessor has received notice.

(B) Where the assessor has received notice of a facsimile number for delivery, any notices of other documents referred to in subsection (A) may also be delivered by facsimile transmission. Where a document is delivered by facsimile transmission it is deemed to have been received by the person or persons to whom it is addressed 24 hours after the successful transmission of such document.

(C) Where an assessor has not received written or verbal notice of the address of a person and his address is not set forth in the assessment roll, the assessor may deliver any notice to that person by publishing it in one edition of the Kamloops Indian Band Newsletter and such publication shall be deemed to be sufficient notice on the date of its publication thereof.

**35.(A)** This By-law is in force from the date of the approval of the Minister.

APPROVED AND PASSED at a duly convened meeting of the Kamloops Indian Band held at the Band Offices at Kamloops, British Columbia, this 22nd day of November, 2005.

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

\_\_\_\_\_  
Chief

\_\_\_\_\_  
[Gail Gottfriedson]

Councillor

\_\_\_\_\_  
[Chad Gottfriedson]

Councillor

\_\_\_\_\_  
[Connie Leonard]

Councillor

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

Councillor

\_\_\_\_\_  
[Fred Seymour]

Councillor

\_\_\_\_\_  
[Evelyn Camille]

Councillor

\_\_\_\_\_  
[Harry Paul Jr.]

Councillor

SCHEDULE "A"  
DEMAND FOR ENTRY

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

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

RE: \_\_\_\_\_  
(Property Description)

Pursuant to S.11(B) of the *Kamloops Indian Band Property Assessment By-law*, and pursuant to the authority vested in me by this by-law, I request that you permit me to enter the residence located on the above property at the hour of \_\_\_\_\_ on \_\_\_\_\_, the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_. You, or any representative authorized by you, may accompany me during the inspection of the residence. I require such access for the purposes of assessing the property under the *Property Assessment By-law*.

Please be advised that if you do not allow me access to the residence at the above time, it will be necessary for me to carry out my assessment on the basis of whatever information I have available to me.

Yours truly,

\_\_\_\_\_  
Assessor

SCHEDULE "B"  
CERTIFICATE OF ASSESSOR

This is to certify that \_\_\_\_\_, whose signature appears below, is a duly appointed assessor under the *Kamloops Indian Band Property Assessment By-law*.

\_\_\_\_\_  
Assessor

\_\_\_\_\_  
Chief and Council

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

DATED the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

SCHEDULE "C"

I, \_\_\_\_\_, a duly authorized assessor appointed under the *Kamloops Indian Band Property Assessment By-law*, hereby certify that the Assessment Roll affixed hereto has been duly prepared by me pursuant to the provisions of the By-law.

DATED the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Assessor

\_\_\_\_\_  
Witness

I, \_\_\_\_\_, a duly authorized assessor appointed under the *Kamloops Indian Band Property Assessment By-law*, hereby certify that on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, the Assessment Roll affixed hereto was duly corrected by me with respect to \_\_\_\_\_, pursuant to the provisions of the By-law.

(Description of Property)

DATED the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Assessor

\_\_\_\_\_  
Witness

SCHEDULE "D"

(NOTE: This schedule replaces Schedule "D" by amendment, 1997-02)  
Kamloops Indian Band  
Property Assessment By-law

APPEAL

Pursuant to the provisions of the *Kamloops Indian Band Property Assessment By-law*, I hereby appeal the assessment of the following property:

\_\_\_\_\_/53-066-\_\_\_\_\_  
(Tax Code of Property)/(Roll number of Property)

\_\_\_\_\_/\_\_\_\_\_  
(Address of Property)/(Legal Description of Property)

On the following grounds:

- 1.
- 2.
- 3.
- 4.
- 5.

DATED the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_

PRINTED NAME OF APPELLANT

Appellant's Signature or Authorized Representative

\_\_\_\_\_

TO: British Columbia Assessment Authority  
707 Tranquille Road

\_\_\_\_\_  
Kamloops, B.C. Address  
V2B 3J1  
Fax: (250) 387-4032

\_\_\_\_\_  
Phone Number

NOTE – Please complete one appeal per folio, i.e., if you are appealing 00001.100 and 00002.100 - then complete two separate appeals.

SCHEDULE "E"  
NOTICE OF APPOINTMENT OF AGENT

I, \_\_\_\_\_, of

\_\_\_\_\_  
(Address)

hereby appoint \_\_\_\_\_, of

\_\_\_\_\_  
(Address of Agent)

to act as my duly authorized agent with respect to an Appeal from an Assessment Notice regarding

\_\_\_\_\_  
(Description of Address or Property)

DATED the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Signature



SCHEDULE “F”  
OATH OF OFFICE

I, \_\_\_\_\_, hereby swear (affirm) that I will duly and faithfully execute my duties as a member of the Assessment Review Committee appointed pursuant to the *Kamloops Indian Band Property Assessment By-law*. I will disclose any direct or indirect financial interest I may have in any of the appeals and shall not sit as a member of the Committee for those appeals.

DATED the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

\_\_\_\_\_  
Witness

\_\_\_\_\_  
Signature

SCHEDULE "G"  
REQUEST FOR ATTENDANCE  
(Section 27)

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

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

Whereas an appeal has been launched respecting the assessment of \_\_\_\_\_  
\_\_\_\_\_, pursuant to the *Kamloops Indian Band*  
(Description of Property)

*Property Assessment By-law*, and it has been made to appear that you may have information to assist the Assessment Review Committee:

This is therefore to request you to attend before the Assessment Review Committee on \_\_\_\_\_, the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, at \_\_\_\_\_ (a.m./p.m.) to give evidence concerning the said assessment, bringing with you any documents in your possession that relate to the said assessment.

DATED the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ .

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

**KAMLOOPS INDIAN BAND  
PROPERTY TAXATION BY-LAW  
BY-LAW NO. 2005-05**

[Effective December 16, 2005]

**WHEREAS:**

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

**AND WHEREAS:**

The Kamloops Indian Band deems it advisable to repeal and replace the *Taxation By-law*, as amended, and to establish this by-law for the purposes of taxation for local purposes of land, or interest in land, in the reserve, including rights to occupy, possess or use land in the reserve.

**BE IT HEREBY RESOLVED**

That the Band enact the following By-law for the purposes of taxation for local purposes of land, or interest in land, in the reserve, including rights to occupy, possess or use land in the reserve pursuant to the *Indian Act* and in particular Section 83(1) thereof:

**1. SHORT TITLE:**

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

**2. DEFINITIONS:**

“arrears in taxes” means taxes unpaid and outstanding after the expiry of the year in which they were imposed, and includes penalties for default in payment;

“assessed value” means the assessed value of land or improvements, or both, as determined pursuant to the *Assessment By-law*, and amendments thereto;

“assessment area” means lands situated within the boundaries of Kamloops Indian Reserves;

“assessment roll” means a list prepared pursuant to the *Assessment By-law*, as amended or replaced;

“assessor” means a person, or persons, including the Head Assessor, appointed from time to time by Council for the purposes of all or part of the *Assessment By-law*, and amendments thereto;

“Band” means the Kamloops Indian Band;

“Band member” means a person who is a member of the Band is registered on the Band List as defined under the *Indian Act*;

“building certificate” has the same meaning as in the *Development Approval Process By-law* as such By-law may be enacted and amended from time to time and if no such By-law is in force then the term shall include any authorization to construct any building or improvements of any kind;

“C.P.” means a Certificate of Possession as defined under Sections 20(1) and 20(2) of the *Indian Act*; and for the purposes of this By-law only, includes Notice of Entitlement and a Certificate of Occupation as defined under Sections 20(4) and 20(5) of the *Indian Act*;

“Chief” means the Chief of the Band as elected under the Kamloops Indian Band Custom Election Regulations;

“collector” means the Collections Officer or any other person(s) delegated by the Council for such purposes;

“cost of industrial improvement” means the cost of replacing an existing 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;

“Council” means the Chief and Council of the Kamloops Indian Band as elected under the Kamloops Indian Band Custom Election Regulations;

“Council Resolution” means a motion, as recorded in the minutes of the meeting, passed and approved at a duly convened meeting of the Council pursuant to the consent of a majority of the councillors or the Band present at that meeting;

“Councillor” means a councillor of the Band as elected under the Kamloops Indian Band Custom Election Regulations;

“Director of Operations” means the director of operations of the Band;

“fiscal year” means April 1 of any year to March 31 of the succeeding year;

“forest land” means land which has its highest and best use the growing and harvesting of trees and includes land which is being managed in accordance with a forest management plan approved by the Council, but does not include a farm;

“highway” includes a street, road, lane, bridge or viaduct open to the use of the public, including any real property used for such purposes under the authority of any section of the *Indian Act*, or under the authority of any other statutory instrument or executive order;

“holder” means a person in lawful possession of real property in the assessment area or a person who, for the time being:

- (a) is entitled to the possession of that real property; or
- (b) is an occupant of that real property; or
- (c) has any right, title, estate or interest in that real property; or
- (d) is a trustee of that real property;

in the assessment area;

“improvement” means an addition to 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 Council Resolution;

“Indian Land Registry” means the Indian Land Registry or the successor of it and the Surrendered and Designated Lands Register kept pursuant to section 55 of the *Indian Act*;

“industrial improvement” means an improvement that is part of a plant that is designed, built and can be used for the purpose of one or more of the following:

- (a) mining, extracting, beneficiating or milling of metallic or non-metallic ore;
- (b) mining, breaking, washing, grading or beneficiating of coal;
- (c) producing of aluminum;
- (d) smelting or refining of metal from ore or ore concentrate;
- (e) manufacturing of refined petroleum and natural gas products including fuels, blended oils and greases;
- (f) manufacturing of lumber or other sawmill and planing mill products;

- (g) producing, manufacturing, processing or refining of petroleum natural gas 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 moulding compounds;
- (m) manufacturing of cement;
- (n) manufacturing sheet glass or glass bottles;
- (o) building, refitting or repairing ships;
- (p) loading cargo onto sea going ships or barges, including associated cargo storage and loading facilities;

“land” means physical land and includes land covered by water, but for the purposes of this By-law only, does not include coal, minerals, oil, gas, gravel or other substances occurring naturally in or under land;

“Lands, Leasing & Tax Administrator” means a person duly appointed by Council to be the Lands, Leasing & Tax Administrator;

“local government services” includes local improvements, capital works and utility services;

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

- (a) opening, widening, straightening, extending, grading, leveling, diverting or paving a street;
- (b) constructing a sidewalk, footcrossing, curbing, bridge, culvert or embankment forming part of a street, or constructing a system of storm drainage;
- (c) making, deepening, enlarging or lengthening a common sewer or water system;
- (d) making sewer or water service connections to the street line on land abutting the main;
- (e) constructing a conduit for wires or pipes along or under a street;
- (f) reconstructing, replacing or repairing any of the works mentioned or any other related works;

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

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

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

(a) is used or designed for use as a dwelling or sleeping place;

(b) is constructed or manufactured to be moved from one point to another by being towed or carried; and

(c) is a business office or premise or is accommodation for any other purpose;

“net taxable value” means the assessed value of land or improvements in the assessment area after the application of all applicable exemptions from taxation as set out in the *Assessment By-law* and this *By-law*;

“occupant” means a person who, for the time being, is in actual occupation of real property;

“parcel” means a lot, block, or other area in which real property is held or into which real property is subdivided;

“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;

“prescribe” means a decision set out in a Council Resolution;

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

“Registrar” means the Lands, Leasing and Tax Administrator of the Band as appointed by the Council;

“Reserve” means land located within the Band Reserve Numbers 1 to 5, any other Band reserves or special reserves (as defined in the *Indian Act*) and any other land over which the Band has jurisdiction to pass by-laws or to manage land or development or both; includes designated land, land under Certificate of Possession and land held under a section 28(2) permit, as defined under the *Indian Act*;

“tax debtor” means a person with outstanding obligations to pay taxes imposed by this By-law after the expiration of time provided for in the Demand for Payment and Notice of Enforcement Proceedings served pursuant to sub-section 18(C);

“tax roll” means the list prepared pursuant to this By-law which sets out the amount of taxes payable by the named holder of the interest in real property;

“taxation authority” means the Council of the Kamloops Indian Band;

“taxation year” means the year in which taxes are levied and payable under this By-law;

“taxes” include:

- (a) taxes or charges levied under this By-law for local government services;
- (b) taxes or charges levied under this By-law for specific local improvements;
- (c) taxes or charges levied under this By-law for educational, hospital, cultural or other services;
- (d) any interest or further charges payable in respect of unpaid taxes;
- (e) charges placed on a tax roll for assessment and collection;
- (f) all other fees and charges recoverable under this By-law;

“trustee” means an executor, administrator, guardian, committee, receiver or any person having or taking upon himself the lawful possession, administration or control of the property of a person under any legal disability, or under the terms of an express trust;

“utility services” means any service provided by the taxation authority and, without restricting the generality of the foregoing, includes water, garbage collection and fire protection services.

Taxable Property

### 3. TAXATION & EXEMPTION

(A) Subject to section 3(B) all interests in real property, are subject to taxation under this By-law.

(B) The following interests in real property are not subject to taxation:

- (1) real property of the Band or used by the Band for Band purposes;
- (2) the real property of a Band member;
- (3) real property used exclusively as a cemetery;



(4) real property that is used primarily for educational, cultural, religious, health or community purposes provided that such use is prescribed by Council;

(5) the real property of a corporation whose shares are held exclusively and beneficially by or for Band members. Without restricting the foregoing, and for greater certainty, if a corporation's shares are held, in whole or in part, by band members in trust for any person who is not a Band member then such corporation's real property is not exempt pursuant to this part.

(C)(1) Notwithstanding sub-section 3(B), the real property mentioned therein is taxable in respect of local improvements and the provision of utility services to the real property;

(2) for greater certainty, the exemption of a person's interest in real property shall not affect the liability to taxation of any other party's interest in that real property unless it is also specifically exempt;

(3) in respect of taxable real property, those liable to pay tax are the following:

- (a) the holder of real property or an interest therein;
- (b) where the holder of real property is exempt, the occupier; and
- (c) where held or occupied by two or more persons, those persons jointly and severally.

(D) The taxation authority may enter into any contract or agreement with any municipality, regional district or other provincial or municipal assessment authority for the allocation of costs or the supply of materials, equipment or services to the assessment area or any part thereof. Without restricting the generality of the foregoing, the taxation authority may contract with any provincial or municipal authority for the services of assessors appointed pursuant to the *Assessment Act*, R.S.B.C., [1996], chapter 22, and amendments thereto.

(E) Where a contract or agreement has been entered into pursuant to sub-section (D), the costs of the contract or agreement shall be paid for by the taxation authority out of the taxes collected pursuant to this By-law.

Taxes are a debt

**4.(A)** All taxes payable under this By-law are recoverable as such in any court of competent jurisdiction or in any other manner provided by this By-law.

(B) Where any person alleges that he or she is not liable to pay taxes imposed pursuant to this By-law, such person shall either initiate proceedings in a court of competent jurisdiction or launch an appeal under section 17 of the *Assessment By-law*.

(C) Unless a challenge is initiated as set out in sub-section (B), 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 section 19.

Exemptions

**5.(A)** The Council may, by By-law approved by the Minister, exempt any person from the payment of taxes levied under this By-law where such exemption is in the best interest of the Band in order to provide economic incentives.

(B) The Council shall review every By-law made under sub-section (A) each year before the anniversary date thereof.

(C) Notwithstanding the provisions of sub-section 5(A) and (B) hereof, no exemption of taxes shall be for a period longer than five consecutive taxation years.

Person named on roll deemed to be holder of real property

**6.(A)** Where a person is named on an assessment roll as the holder or occupant of real property, he shall be deemed, in the absence of evidence to the contrary satisfactory to Council, to be the holder or occupant of the real property for the purposes of this By-law.

(B) The holder of real property shall be deemed for the purposes of this By-law to be the holder of improvements located on the real property.

(C) Where the name of the holder of real property is unknown, the occupant of the real property shall be deemed, in the absence of evidence to the contrary satisfactory to the Registrar, to be the holder of the real property.

(D) Where a person is named in the records of the Registrar as the holder of real property, he shall be deemed, in the absence of evidence to the contrary satisfactory to the Registrar, to be the holder of the real property for the purposes of this By-law.

(E) In any proceedings under this By-law, the onus of proof that a person:

- (1) is not a holder or occupant of real property under sub-section (A);
- (2) is not the holder or occupant of improvements under sub-section (B);
- (3) is not the holder of real property under sub-section (C) or (D),

is on the person making the allegation.

**6.1(A)** Where real property is subdivided after November 30 in any year and before June 1 in the following year, the collector may:

- (1) apportion the taxes payable in that next year between the parcels created by the subdivision in the same proportion as the taxes would have been payable in respect of the parcels had the subdivision occurred on or before November 30 in the previous year; and
- (2) on making an apportionment under this sub-section, record the apportionment in the manner that the collector considers necessary.

(B) Taxes apportioned to a parcel under sub-section (A) are the taxes payable in respect of the parcel in the year for which they are apportioned.

(C) The assessor shall provide the collector with the assessed values necessary to calculate the proportions of taxes referred to in sub-section (A).

**7.(A)** The taxation authority shall, on or before the 31st of May in each taxation year, or so soon thereafter as may be practical, adopt a By-law with the approval of the Minister, to impose tax rates on all real property which is subject to taxation under this By-law according to the assessed value of that real property.

Levy of Taxes

(B) For the purpose of sub-section (A) and Section 8, the taxation authority may by By-law approved by the Minister:

- (1) vary tax rates from year to year;
- (2) divide the reserves into regions, and vary the tax rate from region to region;
- (3) establish different classes of real property, and vary the tax rate according to the class of real property to be taxed;

(4) establish different tax rates for different tax levies, including but not limited to levies for education taxes, hospital taxes, or such other categories of taxes as the taxation authority deems fit.

(C) The resolution for levying taxes other than local improvement charges shall express the rate of tax being applied against each \$1,000 of net taxable value of real property.

(D) The minimum tax payable in any year under this section is one hundred dollars in respect of the total assessed value of any real property.

Other Taxes

**8.(A)** The taxation authority may grant to the appropriate provincial authority all or part of the education taxes which are collected pursuant to this By-law, in respect of taxable real property used solely for residential purposes.

(B) The taxation authority may grant to the appropriate provincial authority all or part of the hospital taxes which are collected pursuant to this By-law.

(C) The taxation authority shall make the grants referred to in (A) and (B) prior to the end of the taxation year in which they are collected.

Amount of Taxes

**9.(A)** The amount of taxes payable in respect of taxes levied under section 7 or section 8 shall be determined by applying the tax rate to the assessed value of the real property, after application of all applicable exemptions from taxation as set out in the *Assessment By-law* and this By-law.

Wishes of persons  
benefitted

**10.(A)** No specific local improvement charge shall be levied by the taxation authority under this section except in accordance with the decision of a majority of the persons liable to pay the charges who are holders of real property having value of at least 1/2 of the value of all real property which is the subject of that specific local improvement charge.

(B) The taxation authority or any person wishing to petition the taxation authority for a specific local improvement shall send to each person liable to pay the charge prescribed by sub-section (A) a form upon which that person is to register his or her decision in respect of the specific local improvement.

(C) The taxation authority may make resolutions not inconsistent with this By-law respecting:

(1) the manner in which the decision of persons are to be ascertained in accordance with sub-section (A);

(2) the manner in which assessable frontage of real property that abuts upon or is deemed to abut upon an improvement shall be determined for the purposes of this section.

Specific local improvement taxes

(D) Where a specific local improvement has been approved pursuant to sub-section (A) and (B), the taxation authority may, by By-law approved by the Minister, levy a specific local improvement charge upon real property that abuts or is deemed to abut on the local improvement.

(E) Where in the opinion of the taxation authority, the construction of a local improvement benefits real property that abuts upon the improvement, or real property that the taxation authority deems to abut upon the improvement, the local improvement charge shall be levied in respect of the real property benefited on a simple parcel basis of a uniform rate per meter of assessable frontage or a combination of both.

**11.(A)** Where, in the opinion of the taxation authority, the construction of a local improvement benefits a region at large directly or indirectly:

Division

(1) the taxation authority may define the region, and it shall be deemed to be benefited by the construction of the local improvement; and

Amount of tax

(2) the liability of a person to pay the local improvement charge shall not be greater in relationship to the total amount sought to be raised by the local improvement charge than the amount of tax that he is liable to pay under section 7 bears in relationship to the total amount payable under section 7 in respect of the region.

**12.(A)** The taxation authority may levy a local improvement charge partly under section 10 and partly under Section 11 where it considers it appropriate to do so.

(B) The amount payable in respect of a levy under Sections 10 and 11 shall be determined:

Assessable Frontage

(1) in the case of a specific local improvement that benefits only real property that abuts upon or is deemed to abut upon the improvement under section 10, by applying a lump sum parcel tax or applying the tax rate to the assessable frontage

of the real property that abuts upon or is deemed to abut upon the improvement;

(2) in the case of a local improvement that benefits a region under section 11, by applying the tax rate to the assessed value of taxable real property in the region.

Assessable  
Frontage

(C) No local improvement charge shall be levied under this section on the basis of assessable frontage unless the assessable frontage of each parcel of real property upon which the local improvement charge is to be levied is shown in the most recently authenticated assessment roll that applies to the real property.

Tax Roll

**13.(A)** Where pursuant to the *Assessment By-law*, the assessment roll has been certified by the assessor or authenticated by the Chairman of the Assessment Review Committee, as the case may be, and the taxation authority has levied taxes upon real property dealt with in the roll, the collector shall forthwith prepare a tax roll in which shall be entered all real property described in the assessment roll.

Contents of  
Tax Roll

(B) The tax roll shall set forth in respect of all real property described in the assessment roll the following:

- (1) the description of the real property;
- (2) the name and address of the holder of the real property;
- (3) a statement that the real property is or is not taxable;
- (4) a statement, where applicable, that the holder has been exempted by the Council from his liability to pay real property taxes and the extent of the exemption;
- (5) the assessed value of each parcel of land described under sub-section (B)(1);
- (6) the assessed value of all improvements described under sub-section (B)(1);
- (7) the total of the assessed values of each parcel of land described under sub-section (B)(1) and of all the improvements located on that land;
- (8) the tax rate applicable to the real property, and if the rate varies within the assessment area, the region or class of the real property;
- (9) the total amount of taxes levied on the real property for the current year;

- (10) any amount set forth in a previous tax roll in respect of the real property that remains unpaid, and any penalty or accrued interest on the amount and the penalty;
- (11) the amount of the taxes for the current year that are school taxes;
- (12) the amount of taxes for the current year that are local improvement taxes;
- (13) the total amount required to be paid in respect of the real property;
- (14) such further or other information as may be prescribed by Council.

Information  
from Assessment  
Roll

(C) Information that is contained in an assessment roll that has been certified or authenticated under the *Assessment By-law*, shall be deemed to be conclusive for the purposes of the preparation of the tax roll, and the taxes levied upon the basis of that information are due and payable by the persons, in the amounts and at the times provided for by this By-law whether or not:

Amendment  
on Appeal

- (1) an appeal affecting the information has been decided but the assessment roll has not been amended to give effect to the decision;
- (2) an appeal affecting the information is pending or has not been decided;
- (3) the time for making any appeal has not expired.

(D) Where the results of an appeal affect the information contained in an assessment roll, the tax roll shall be amended forthwith by the collector, after any appeal periods have expired, and:

- (1) any overpayment of taxes shall be refunded forthwith by the collector to the person who made the overpayment; and
- (2) in the case of an underpayment of taxes or a failure to pay taxes, a revised tax notice under section 14 shall be mailed forthwith by the collector to the person liable to pay the taxes.

Tax Notice

**14.(A)** The collector shall, on or before the 2nd day of July in each year, or as soon as practical thereafter, deliver a tax notice to each person named on the tax roll as a holder of taxable real

property in respect of which taxes are payable in the taxation year or any preceding year.

Contents of Notice

(B) A tax notice shall set forth:

- (1) the description of the real property;
- (2) the name and address of the person to whom the tax notice is addressed;
- (3) the total amount of taxes levied on the real property for the current year;
- (4) any amount set forth in a previous tax roll in respect of the real property that remains unpaid, and any penalty or accrued interest on the amount and the penalty;
- (5) the amount of any charge for the current year, other than taxes, placed on the tax roll for collection;
- (6) the amount set forth in a previous tax roll in respect of any charge that remains unpaid, and any penalty or accrued interest on the amount and the penalty;
- (7) the amount of the taxes for the current year that are school taxes;
- (8) the amount of taxes for the current year that are local improvement taxes;
- (9) the total amount required to be paid in respect of the real property;
- (10) a statement of the date upon which penalties for non-payment will be added;
- (11) such further or other information as may be prescribed by Council.

Parcels with same owner

(C) More than one parcel of land that is, or that is treated as, one parcel for assessment purposes, shall be dealt with in one tax notice, and any such notice shall be deemed to be sufficient if it identifies a parcel as a block, or parts of a block, or as a series of lots, without giving the full description of the parcel as it appears on the tax roll.

Differing Tax Rates

(D) Parcels of land to which differing tax rates apply shall be dealt with separately in a tax notice.

Date of Mailing

(E) Where a tax notice is mailed under this section, the collector shall enter the date of mailing on the tax roll, and the entry



on the tax roll is *prima facie* proof of the mailing of the tax notice on the date specified.

- Imposition of Taxes      **15.(A)** Taxes levied under this By-law shall be deemed to have been imposed on and from the first day of January of the taxation year.
- When Taxes Payable      (B) Taxes levied under this By-law for the taxation year and any charges placed on the tax roll for collection, are due and payable at the designated office of the taxation authority on the second day of August in the taxation year, notwithstanding that an appeal is or may be pending in respect of the assessment or taxation.
- When Interest Payable      (C) Further charges imposed in respect of a failure to pay taxes by the date specified in sub-section (B) are due and payable on the day on which they were imposed under this By-law.
- Lump Sum Interest      (D)(1) when taxes are not paid within one month following the date specified in sub-section 16(B), a lump sum interest charge shall be levied on the unpaid amount equal to ten percent (10%) of the unpaid amount;
- Interest      (2) where taxes are increased under sub-section (1) the new amount shall bear interest after the day the lump sum interest is imposed at a rate equivalent to the average lending rate of the Bank of Canada in effect on the 1st day of each month plus two percent.
- Where Amounts Payable      **16.(A)** Any amount required to be paid under this By-law is payable at the office of the taxation authority.
- Manner of Payment      (B) The taxation authority may prescribe the manner and form in which amounts due to it under this By-law may be paid.
- Resolutions      (C) Notwithstanding sub-section 16(A) and section 19, the Council may, by Council Resolution:
- (1) provide for the payment of taxes under this By-law before they are due and payable;
  - (2) establish the terms and conditions upon which amounts paid under sub-section (C)(1) are to be held, including the payment of interest; and
  - (3) provide for the payment of taxes under this By-law by regular installments, including the imposition of penalties and interest on installment payments not received by the time they are required to be paid.

Applications  
of Payments  
received

**17.(A)** Payments received by a collector in respect of any amount payable under this By-law shall be applied and credited in the following order:

- (1) first, against any amount in respect of a previous tax roll that remains unpaid, and any penalty or accrued interest on the amount and the penalty;
- (2) second, against any interest payable in respect of taxes levied under this By-law for the current year, or any charges for the current year, other than taxes, placed on the tax roll for collection, including interest payable on a penalty imposed in respect of the current year;
- (3) third, against any penalty imposed in respect of the current year;
- (4) fourth, against any school taxes levied in respect of the current year;
- (5) fifth, against any local improvement charges levied in respect of the current year;
- (6) sixth, against any charges for the current year, other than taxes, placed on the tax roll for collection; and
- (7) seventh, against any other taxes levied in respect of the current year.

Authority of  
Collector

**(B)** A collector shall not:

- (1) waive the liability of any person under this By-law to pay in full any amount due and payable to the taxation authority;
- (2) extend the time within which the payment is to be made; or
- (3) postpone proceedings that may be taken by the taxation authority to collect any amount due and payable to the taxation authority.

**17.1(A)** Council may, at any time after the mailing of tax notices for that year, receive a petition from a holder of real property, which declares that a holder of real property is unable to pay taxes levied against them, for reason of:

- (1) undue hardship for the taxpayer by reason of extreme poverty or sickness; or
- (2) other circumstances which amount to undue hardship.

(B) A request for remission of taxes must be received by Council by no later than 60 days after the mailing of a tax notice. No requests received after this date will be considered.

(C) Upon receipt of the request for remission of taxes, Council, in its sole discretion, may:

- (1) reject or approve the application in whole or in part;
- (2) specify conditions to be met by the taxpayer prior to the remission going into effect, and the consequences of the conditions not being met;
- (3) reduce or cancel the taxes, penalties, interest, costs or other charges; or
- (4) extend the time for payment of taxes, penalties, interest, costs or other charges for a specified time.

(D) Decisions made by Council under this section regarding a request for remission of taxes are final and are not subject to review or appeal.

Tax Lien

## **18. COLLECTION AND ENFORCEMENT**

### **(A) PROOF OF DEBT**

- (1) the taxation authority may charge the person named in an assessment roll with all reasonable costs which are incurred in the collection of all taxes, interest, penalties or other costs imposed by this By-law. Such costs shall be in accordance with Schedule I to this By-law;
- (2) a person named in an assessment roll as having the use, occupation or possession of land or an interest in land in the reserve is liable for all taxes imposed in respect of the real property or interest in the real property during the year and all unpaid taxes imposed in previous years;
- (3) any tax, or portion thereof, due and payable under this By-law that has not been paid may be certified by the collector, who shall attach a copy of that part of an assessment roll that refers to the property taxes which are payable. Such certification shall be in the form provided in Schedule II, and when so certified is *prima facie* proof of the debt.

### **(B) SPECIAL LIEN AND PRIORITY OF CLAIM**

- (1) taxes due and payable are a special lien and encumbrance on the real property being taxed;

- (2) the special lien and encumbrance referred to in sub-section 18(B)(1) attaches to the real property being taxed, and without limiting the foregoing, attaches to the real property of a subsequent holder;
- (3) a certificate issued under sub-section 18(A)(3) may be registered in the Indian Lands Registry, or any successor registry thereto;
- (4) when registered pursuant to sub-section 18(B)(3), the special lien and encumbrance shall have priority over every claim, privilege, lien, charge, security interest, or encumbrance of every person, registered subsequent to its registration;
- (5) when all taxes levied against the real property have been paid, the collector shall certify that the special lien and encumbrance against the real property referred to therein has been discharged, and shall register such certification in the Indian Lands Registry, or any successor registry thereto. Such certification shall be sufficient proof of the payment of the taxes and the discharge of the special lien or encumbrance;
- (6) no real property shall be transferred or assigned, nor shall there be any further transaction in respect of such real property, until the special lien and encumbrance has been discharged in accordance with sub-section 18(B)(5);
- (7) the special lien and encumbrance is not lost or impaired by reason of any technical error or omission.

#### (C) DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT PROCEEDINGS

- (1) on January 2 of the following tax year for which taxes are imposed, the collector shall prepare a list of taxes which have not been paid, together with the name of the assessed taxpayer. The list shall be submitted to the Council who shall, subject to sub-section 18(C)(2), approve collection proceedings be taken on all overdue taxes;
- (2) the Council, upon receipt of the list referred to in sub-section 18(C)(1), may, upon application of the taxpayer, postpone the taking of enforcement proceedings against some or all of the assessed taxpayers where it is determined, in the sole discretion of the Council, that such enforcement would result in undue hardship;

(3) immediately following receipt of the approval provided pursuant to sub-section 18(C)(2) herein, the collector may, by mail, and in the form set out in Schedule III, issue a Demand for Payment and Notice of Enforcement Proceedings on all persons whose names are on the approved list, and any tenants, agents or employees of such person whose rights, proprietary or otherwise, may be affected by the enforcement proceedings.

**(D) DISTRESS: SEIZURE OF GOODS**

(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 sub-section 18(C)(3), then proceedings by way of distress, as set out herein, may be taken by the collector;

(2) the collector shall serve a Notice of Distress on the Tax Debtor, in the form set out in Schedule IV;

(3) if the taxes, or any portion thereof, remain outstanding following the time provided by the Notice of Distress, then the collector shall effect a seizure by distress of such goods, and post a notice of the goods which are seized. The seized goods shall then be in the possession of the Council, as represented by the collector;

(4) so long as the taxes, or any portion thereof, remain outstanding, no goods seized pursuant to sub-section 18(D)(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.

**(E) DISTRESS: SALE OF GOODS SEIZED BY DISTRESS**

(1) if the collector seizes by distress the tax debtor's goods pursuant to sub-section 18(D)(3), and the tax debtor does not commence legal proceedings in a court of competent jurisdiction within 60 days after the date of such seizure challenging such, the goods may be sold in accordance with this Part and the tax debtor is estopped from denying the validity of the seizure and sale of such goods;

(2) upon the expiration of 60 days after a seizure by distress pursuant to sub-section 18(D)(3), if the outstanding taxes have not been paid in full, the goods seized will be deemed to have been abandoned by the tax debtor and may be sold by public auction, the proceeds of which will be used for payment of taxes;

(3) a Notice of Sale of Goods Seized by Distress in the form of Schedule V to this By-law shall be published in at least one newspaper of general local circulation for 7 days prior to the sale, and shall be posted on the tax debtor's premises and the real property which is the subject of outstanding taxes located on Reserve;

(4) the sale of the goods seized by distress shall be conducted at the time and place advertised pursuant to sub-section 18(E)(3), unless it is necessary to adjourn such sale. If an adjournment is necessary an additional notice shall be published in the manner provided by sub-section 18(E)(3);

(5) any surplus resulting from the sale conducted pursuant to sub-section 18(E)(4), after deducting all liabilities of the tax debtor, including all costs and charges arising from the sale, shall be paid to the owner of the goods seized. In the event that the collector is uncertain as to the person entitled to such surplus the collector shall pay such money into court by way of interpleader action;

(6) 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 in which the seizure is made are exempt from seizure under this section.

#### (F) CANCELLATION OF PROPRIETARY INTEREST HELD BY TAXPAYER

(1) upon the expiration of 6 months after the time provided in the Demand for Payment and Notice of Enforcement Proceedings served pursuant to sub-section 18(C)(3) herein, the collector may request authorization from the Council to issue a Notice of Cancellation of the Tax Debtor's interest in the Reserve in the form of Schedule VI to this By-law. Prior to giving such authorization the Council shall obtain the consent of the Minister or such other party as may be lawfully required;

(2) the collector shall mail a copy of the notice referred to in sub-section (1) to every place where the interest is registered;

(3) where taxes with interest are not paid within 30 days, the lease, licence or permit may be cancelled. The collector shall certify the cancellation in the form provided in Schedule VII to this By-law. A certificate issued under this section shall be registered in the Indian Lands Registry, or any successor registry thereto.

**(G) SALE OF IMPROVEMENTS AND/OR PROPRIETARY INTERESTS**

(1) the collector may, upon the expiration of six months following the service of the Demand for Payment and Notice of Enforcement Proceedings pursuant to sub-section 18(C)(3) and upon receiving the authorization provided for in sub-section 18(F)(1), serve upon the tax debtor a Notice of Sale of Improvements and Disposition of real property, in the Form of Schedule VIII to this By-law;

(2) upon the expiration of the time provided by the Notice served pursuant to sub-section 18(G)(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 and/or disposition, the collector shall sell the improvements and dispose of the interest of the tax debtor's real property in the Reserve by public auction, or pursuant to sub-section 18(G)(5) by public tender;

(3) a Notice of Sale of Improvements and Disposition of Interest in the Reserve in the form of Schedule VIII to this By-law shall be published in at least one newspaper of general local circulation for 7 days prior to the sale, and shall be posted on the tax debtor's premises located on Reserve;

(4) if, in the sole discretion of the collector, the sale of improvements and disposition of the real property pursuant to sub-section 18(G)(2) would fairly and efficiently occur by sale by public tender, then the collector 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 the real property interest in the Reserve shall be conducted at the time and place advertised pursuant to sub-section 18(G)(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 sub-section 18(G)(3);

(6) the sale of the improvements and disposition of the real property by public tender approved by the Council pursuant to sub-section 18(G)(4), shall be conducted in the manner provided by the Council pursuant to that section;

(7) the collector, upon receiving the prior approval of the Council, may at any sale and disposition conducted pursuant to sub-sections 18(G)(2) or 18(G)(4), set an upset price equal to the outstanding taxes with respect to that real property, and that upset price shall be the lowest price for which the improvements may be sold and the real property disposed;

(8) where the collector sets an upset price pursuant to sub-section 18(G)(7), and there is no bid at the sale and disposition conducted pursuant to sub-sections 18(G)(2) or 18(G)(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 real property at the upset price;

(9) at any time within 6 months after the sale and disposition held pursuant to sub-sections 18(G)(2) or 18(G)(4), the tax debtor may redeem his/her improvements and real property by paying to the collector the full amount of all taxes for which the improvements were sold and the real property disposed, together with all taxes which have subsequently fallen due;

(10) if upon the expiration of the redemption period provided by sub-section 18(G)(9), any amount of the taxes remain outstanding, the sale of the improvements and disposition of the real property shall be considered final and the purchaser shall obtain title to the improvements and to the tax debtor's real property. The collector shall certify the sale in the form provided in Schedule IX to this By-law. A certificate issued under this section shall be registered in the Indian Lands Registry, or any successor registry thereto and shall be served on the tax debtor;

(11) upon the filing of the certificate provided by sub-section 18(G)(10), the purchaser shall be substituted for the tax debtor



as the holder of the real property, 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 sub-section 18(G)(10), any surplus resulting from the sale and disposition conducted pursuant to sub-section 18(G)(2) or 19(G)(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 collector is uncertain as to the person entitled to such surplus the collector shall pay such money into court by way of interpleader action;

(13) upon the filing of the certificate provided by sub-section 18(G)(10), any remaining debt of the tax debtor with respect to that real property, including all costs and charges arising from the sale and disposition, shall be extinguished;

(14) if, pursuant to sub-sections 18(G)(13) and 18(G)(10) the Band has become the owner of the improvements and real property, the collector may sell such within 90 days for not less than the upset price set pursuant to sub-section 18(G)(13).

**(H) GARNISHMENT OF RENT AND OTHER MONIES**

(1) where taxes are due on real property occupied by a tenant whose landlord is liable for the taxes, the collector may, by registered mail, in the form set out in Schedule X, give no less than 30 days' notice to the landlord that, on continued default of payment of taxes, the collector shall proceed with collection of rent under this section;

(2) where a landlord fails to pay taxes in full within 30 days after the collector gives notice pursuant to sub-section (1), the collector shall give the tenant notice in writing, in the form set out in Schedule X, to pay to the taxation authority 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 tenant may deduct from his rent any amounts paid by him to the taxation authority in response to a notice served pursuant to sub-section 18(H)(2);

(4) when the collector has reasonable knowledge that a person is, or will be, within 90 days, liable to make a payment

on Reserve to a tax debtor then the collector may serve a Garnishee Notice by registered mail or in person, in the form of Schedule X, on that person requiring that those monies, in whole or in part, be paid to the taxation Authority on account of the outstanding taxes of the tax debtor. The Garnishee Notice shall also be served on the tax debtor;

(5) unless the taxes of the tax debtor have been paid, the recipient of a Garnishment Notice pursuant to sub-section 18(H)(4), shall pay the amount immediately, or, if the amount is not yet payable to the tax debtor when the amount becomes payable, to the collector;

(6) monies paid to the collector pursuant to sub-section 18(H)(5) 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.

#### (I) FORFEITURE OF REAL PROPERTY

(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 tax debtor's real property in respect of which the taxes remain unpaid shall, subject to sub-sections (2), (3), (4) and (5) herein, be absolutely forfeited;

(2) the tax debtor's interest in the real property shall not be forfeited under sub-section (1) until the collector serves a Notice of Forfeiture pursuant to sub-section 18(I)(5) and in the form set out in Schedule XI, on the tax debtor and on anyone else who may be in lawful possession of the real property and the date on which the tax debtor's real property forfeits shall be the 40th day after the date on which the notice was served;

(3) prior to serving the Notice of Forfeiture pursuant to sub-section 18(I)(5), the collector shall obtain authorization from the taxation authority to proceed by forfeiture. The taxation authority shall obtain the consent of the Minister or such other party as may be lawfully required, prior to giving the collector authority to serve a Notice of Forfeiture;

(4) the Notice of Forfeiture shall state:

- (a) that the real property held by the Tax Debtor is subject to forfeiture under this section;
  - (b) the amount of all taxes, costs and fees that are due and payable to the date of the notice;
  - (c) the date on which the real property 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 real property will be forfeited clear of all charges except those rights of way, easements or other such third party interests which otherwise attach to the real property;
- (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 Registrar;
- (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 collector shall certify, in the form set out in Schedule XII to this By-law that the real property held by the tax debtor has been forfeited and such certification shall be registered in the Indian Lands Registry. Upon registration, the Registrar shall take any and all steps necessary to cancel and remove the tax debtor's interest in the real property.
- (J) **ABSCONDING TAXPAYER**
- (1) notwithstanding sub-section 18(C), where the Council considers it appropriate, it may authorize the collector to commence collection proceedings set out in sub-sections 18(E), 18(F), 18(G) and 18(J) and/or abridge or dispense with the time periods required therein, at any time when the Council believes, on reasonable grounds, that taxes will be uncollectible because of the actions or proposed actions of the tax debtor;

(2) without restricting sub-section 18(J)(1), where the collector has reasonable grounds for believing that the assessed tax debtor is planning to remove any or all of his/her property from the Reserve, dismantle and/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 sub-sections 18(E), 18(F), 18(G), and 18(J) and abridge or dispense with the time periods required therein;

(3) in the alternative to sub-section 18(J)(1), or upon the request of the Council following the application provided by sub-section 18(J)(1), the collector may initiate proceedings in a court of competent jurisdiction, notwithstanding the fact that the time for payment of taxes has not yet expired.

#### (K) DISCONTINUANCE OF SERVICES

(1) with the approval of the Council, any services provided by the Band or pursuant to any contract with the Band, to the tax debtor and/or to the real property which have been assessed pursuant to this By-law may be discontinued. A Notice of Discontinuance of Services in the form of Schedule XIII to this By-law, shall be served upon the tax debtor, 30 days prior to such discontinuance, and shall include the date, time and place within that 30 days, upon which the tax debtor 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 determine whether or not it will discontinue such services, and if so advise the person providing such services, to discontinue such services.

#### Interpretation

**19.(A)** The Council may, by Council Resolution, extend the time 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.

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

#### By-law Remedial

(C) 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.

(D) Headnotes, marginal notes and headings form no part of the enactment, but shall be construed as being inserted for convenience of reference only.

(E) A finding by a court that a provision of this By-law is voided or invalid shall not affect the validity or invalidity of the rest of the By-law.

Amendments **20.(A)** Any section of this By-law may be amended by By-law of Council and approved by the Minister.

Delivery of Notices **21.** Where any notice, notification, demand, statement or direction is required or permitted to be delivered or given under this By-law, it shall be sufficient if mailed by registered mail, postage pre-paid, or delivered personally 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.

Coming into Force **22.** This By-law is in force from the date of the approval of the Minister.

APPROVED AND PASSED at a duly convened meeting of the Kamloops Indian Band held at the Band Offices at Kamloops, British Columbia, this 22nd day of November, 2005.

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

\_\_\_\_\_  
Chief

\_\_\_\_\_  
[Gail Gottfriedson]

Councillor

\_\_\_\_\_  
[Chad Gottfriedson]

Councillor

\_\_\_\_\_  
[Connie Leonard]

Councillor

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

Councillor

\_\_\_\_\_  
[Fred Seymour]

Councillor

\_\_\_\_\_  
[Evelyn Camille]

Councillor

\_\_\_\_\_  
[Harry Paul Jr.]

Councillor

## SCHEDULE I

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, inventorying, cataloguing, and/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 and/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 issuing and registering any and all certificates required by Part XVI:  | \$10.00 per certificate            |
| 6. For disbursements, including without limiting photocopying (\$0.30 per page), advertising, storage fees, etc.:  | as and when arising, as determined |

SCHEDULE II

CERTIFICATION OF DEBT OWING BY THE TAXPAYER

Pursuant to the *Kamloops Indian Band's Property Taxation By-law I*, \_\_\_\_\_, Collections Officer for the Kamloops 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 Kamloops Indian Reserve).

Attached hereto is a copy of that part of the assessment roll of the Kamloops Indian Band that references the property taxes which are due and payable by \_\_\_\_\_ (Taxpayer) with respect to \_\_\_\_\_ (Description of Interest on Reserve).

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

\_\_\_\_\_  
Collections Officer

SCHEDULE III  
DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT  
PROCEEDINGS

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

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

RE: \_\_\_\_\_  
(Description of property)

The payment date of \_\_\_\_\_ prescribed by the Notice of Taxes served on you with respect to the above-noted property has now expired. The Kamloops Indian 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 30 days from the date of this Demand will result in procedures being taken by the Taxing Authority for the enforcement and collection of such debt. Additional costs may accrue to this debt.

The *Kamloops 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 chattels 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 Collections Officer are set out in the *Kamloops Indian Band Property Taxation By-law*. A copy of the By-law is available for your review from the Collections Officer, upon request.

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

\_\_\_\_\_  
Collections Officer



SCHEDULE IV  
NOTICE OF DISTRESS

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

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

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

(Description of property)

TAKE NOTICE THAT failure to pay the outstanding tax debt due and owing with respect to the above-noted property, being \$\_\_\_\_\_, on or before the expiration of seven days after the date of this notice will result in the Collections Officer, pursuant to section 19(D)(iii) of the *Kamloops Indian Band Property Taxation By-law*, seizing by distress the goods general described as follows:

\_\_\_\_\_  
(A general description of the goods which are located on the property which has been assessed)

AND FURTHER TAKE NOTICE THAT failure to pay the outstanding tax debt upon the expiration of the 7 days set out above, will result in a copy of this notice being posted at the locations on Reserve where the goods are or will be located, and will result in the seizure of such goods, which will be held in the possession of the Collections Officer, 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 19(E)(i) of the *Kamloops Indian Band Property Taxation By-law*, you must commence legal proceedings in a court of competent jurisdiction to challenge such seizure within 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 60 days after the goods have 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 goods seized, and the Collections Officer may authorize that the goods 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 7 days in the \_\_\_\_\_ Newspaper, (one or more newspapers of general local circulation) before the date of sale.

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

\_\_\_\_\_  
Collections Officer

SCHEDULE V

A NOTICE OF SALE OF GOODS SEIZED BY DISTRESS

TAKE NOTICE THAT a sale by public auction for outstanding taxes owed to the Kamloops Indian Band will occur on \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_ AM/PM at

\_\_\_\_\_  
(Location on the Kamloops Indian Reserve).

At the above noted sale, the following goods, seized by Distress pursuant to section 19(D) of the *Kamloops 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 Goods)

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

\_\_\_\_\_  
Collections Officer

SCHEDULE VI

NOTICE OF CANCELLATION OF INTEREST IN THE RESERVE

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

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

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

(Description of property)

\_\_\_\_\_  
(Interest on Reserve)

TAKE NOTICE THAT failure to pay in full the outstanding tax debt of \$\_\_\_\_\_, with respect to the above-noted property will result, upon the expiration of 6 months from the date of this notice, in the cancellation of your interest in such property on the Reserve. The failure to pay such taxes is a breach of a term 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 reserve, and any rights or interests which you acquired through such, \_\_\_\_\_ (lease, license or permit) will cease to exist.

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

\_\_\_\_\_  
Collections Officer

SCHEDULE VII  
CERTIFICATION OF CANCELLATION OF LEASE

RE: \_\_\_\_\_  
(Description of property)  
\_\_\_\_\_  
(Interest on Reserve)

I, \_\_\_\_\_, Collections Officer for the Kamloops Indian Band, hereby certify that the above-mentioned interest on the Kamloops Indian Reserve has been cancelled and/or terminated pursuant to Section 19(F)(iii) of the *Kamloops Indian Band Property Taxation By-law* as a result of the failure of \_\_\_\_\_ (Tax Payer) to pay the outstanding tax debt which was due and payable.

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

\_\_\_\_\_  
Collections Officer

SCHEDULE VIII  
NOTICE OF SALE OF IMPROVEMENTS AND DISPOSITION OF  
INTEREST IN THE RESERVE

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

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

RE: \_\_\_\_\_  
(Description of property)

\_\_\_\_\_  
(Interest on Reserve)

\_\_\_\_\_  
(Description of Improvements)

TAKE NOTICE THAT failure to pay all outstanding taxes with respect to the above-mentioned property, being \$ \_\_\_\_\_, on or before the expiration of 60 days after the date of this notice will result in the Collections Officer for the Kamloops 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 Kamloops Indian Reserve shall be published in the \_\_\_\_\_ Newspaper for 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 6 months after the above-mentioned sale and disposition, you may redeem your improvements and interest in the Reserve by paying to the Collections Officer 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 months any amount of the taxes remain outstanding, the sale of the improvements and disposition of the lease 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 this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Collections Officer

SCHEDULE IX  
CERTIFICATION OF SALE AND DISPOSITION OF INTEREST ON  
RESERVE

RE: \_\_\_\_\_  
(Description of property)  
\_\_\_\_\_  
(Description of Improvements)

I, \_\_\_\_\_, Collections Officer for the Kamloops Indian Band, hereby certify that resulting from the failure of \_\_\_\_\_ (Tax Payer) 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 Sections 19(G)(ii), 19(G)(iv) for Public Tender and 19(G)(x) of the *Kamloops Indian Band Property Taxation By-law*. The following person shall, pursuant to Section 19(G)(xi) 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 this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Collections Officer

SCHEDULE X  
GARNISHEE NOTICE

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

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

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 Kamloops Indian Band. Pursuant to section 19(H)(ii) or 19(H)(iv) of the *Kamloops Indian Band Property Taxation By-law*, the Collections Officer 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 Collections Officer at the Kamloops Band 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. 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 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 Collections Officer shall not pay the money out to the Band until there has been a judgment of the Court.

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

\_\_\_\_\_  
Collections Officer

SCHEDULE XI  
NOTICE OF FORFEITURE

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

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

RE: \_\_\_\_\_  
(Description of property)

\_\_\_\_\_  
(Interest on Reserve)

TAKE NOTICE THAT taxes imposed by the *Kamloops Indian Band's Property Taxation By-law* for the above-noted property in the years(s) \_\_\_\_\_ , \_\_\_\_\_ , have been outstanding for two (2) years and pursuant to Section 19(L)(i), 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 day after the date of this notice, the interest you hold in this property will be absolutely and unconditionally forfeited to the Kamloops 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 interests which attach to that Reserve land.

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

- (i) includes all taxes then due and payable, and
- (ii) is made before forfeiture occurs under this section.

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

\_\_\_\_\_  
Collections Officer



SCHEDULE XII  
CERTIFICATION OF FORFEITURE

RE: \_\_\_\_\_  
(Description of property)  
\_\_\_\_\_  
(Interest on Reserve)

I, \_\_\_\_\_, Collections Officer for the Kamloops 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 Kamloops Indian Reserve, such interest has been forfeited to the Kamloops Indian Band pursuant to Section 19(1)(i) of the *Kamloops Indian Band Property Taxation By-law*.

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

\_\_\_\_\_  
Collections Officer

SCHEDULE XIII  
NOTICE OF DISCONTINUANCE OF SERVICES

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

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

RE: \_\_\_\_\_  
(Description of property)

TAKE NOTICE THAT the taxes for the above-noted property have been due and outstanding for \_\_\_\_\_ months, and that unless payment in full for this tax debt is received on or before 30 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.

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

(List of Services to be Discontinued)

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

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

\_\_\_\_\_  
Collections Officer

**KWANTLEN FIRST NATION**  
**2005 RATES BY-LAW**  
**BY-LAW NO. 2**

[Effective March 30, 2006]

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

AND WHEREAS the Council of the Kwantlen First Nation (also known as the Kwantlen Indian Band) enacted the *Kwantlen First Nation Property Assessment and Taxation By-law* on July 26, 2004;

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

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

2. Pursuant to Section IV *Kwantlen First Nation Property Assessment and Taxation By-law* there are hereby established, imposed and levied for the taxation year 2005 the following tax rates, namely for each separate property class within each separate taxation district the tax rate set out in column 4 of the Schedules beside the property class set out in column 3 of the schedule(s).

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

[Marilyn Gabriel]  
Chief Marilyn Gabriel

[Tumia Knott]  
Councillor Tumia Knott

[Leslie Antone]  
Councillor Leslie Antone

## SCHEDULE "A"

Property Classes within each Taxation District  
(Section 17)

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Township of Langley	Reserve #6	1. Residential	0.0000
		2. Utilities	58.2252
		3. Unmanaged Forest Land	0.0000
		4. Major Industry	0.0000
		5. Light Industry	0.0000
		6. Business & Other	0.0000
		7. Managed Forest Land	0.0000
		8. Recreational Property/ Non-Profit Organization	0.0000
		9. Farm	0.0000

## SCHEDULE "A"

Property Classes within each Taxation District  
(Section 17)

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
District of Mission	Reserves #2, 3, 4	1. Residential	10.0934
		2. Utilities	65.9963
		3. Unmanaged Forest Land	63.3153
		4. Major Industry	0.0000
		5. Light Industry	0.0000
		6. Business & Other	0.0000
		7. Managed Forest Land	12.8146
		8. Recreational Property/ Non-Profit Organization	0.0000
		9. Farm	0.0000

## SCHEDULE "A"

Property Classes within each Taxation District  
(Section 17)

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
District of Maple Ridge	Reserves #1, 5	1. Residential	0.0000
		2. Utilities	58.2450
		3. Unmanaged Forest Land	0.0000
		4. Major Industry	71.4194
		5. Light Industry	27.3078
		6. Business & Other	26.1417
		7. Managed Forest Land	0.00006
		8. Recreational Property/ Non-Profit Organization	16.3661
		9. Farm	23.4720

**KWANTLEN FIRST NATION  
PROPERTY ASSESSMENT AND TAXATION  
AMENDMENT BY-LAW NO. 01**

[Effective March 30, 2006]

WHEREAS:

A. It is the practise of the Band Council of the Kwantlen First Nation to enact a by-law annually, establishing rates of taxation to be applied to the assessed value of interests in land in its reserves;

B. It is an objective of the taxation conducted under the provisions of the *Kwantlen First Nation Property Assessment and Taxation By-law* to ensure certainty and fairness for the taxpayers on the Band's reserves and for the Band;

C. The Band Council of the Kwantlen First Nation wishes to amend the *Property Assessment and Taxation By-law* to ensure that the objectives set out in the Recitals on page 2 is given effect for the 2005 taxation year.

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted for the purpose of amending certain provisions of the *Kwantlen First Nation Property Assessment and Taxation By-law* for the 2005 taxation year as hereinafter provided.

1. This by-law may be cited as the *Kwantlen First Nation Property Assessment and Taxation Amendment By-law No. 01*.

2. The *Kwantlen First Nation Property Assessment and Taxation By-law* is amended as follows:

(a) By amending section 46(1) to read:

“Subject to sections 47 and 48, for the 2005 calender year, taxes levied in a taxation notice mailed under section 42, are due and payable at the location specified in the taxation notice before 4:00 p.m. on the first business day following April 1, 2006 and shall be deemed to have been imposed on and from the 1st day of April of such year.”

(b) By amending section 49 to read:

“(1) If all or any portion of the taxes remains unpaid at 4:00 p.m. on the first business day following April 1, 2006, there shall be added to them a ten percent (10%) penalty.

(2) If a portion of the taxes, including penalties, remains unpaid on October 1, 2006, they are deemed in arrears on that day, and after that day shall accrue interest at the rate of two percent (2%) above the Bank of Canada

prime rate as it is on October 1, 2006, and January 1 of each subsequent year and shall be compounded annually. Accrued interest shall for all purposes be deemed part of the arrears taxes as is if it had originally formed part of the taxes.”

(c) Section 60(1) is amended by replacing words January 2 with the words November 1, 2006.

This *Amendment By-law* is applicable only to the 2005 taxation year.

THIS AMENDMENT BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [17th] day of January 2006.

Quorum of is [2] council members.

[Marilyn Gabriel]  
Chief Marilyn Gabriel

Councillor Les Antone

[Tumia Knott]  
Councillor Tumia Knott



**LITTLE SHUSWAP INDIAN BAND  
RATES BY-LAW NO. 2006-T02**

[Effective June 16, 2006]

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

Class of Property	Tax Rate
01 Residential	6.9447
02 Utilities	38.8880
03 Unmanaged Forest Land	7.6731
04 Major Industry	7.5343
05 Light Industry	17.3602
06 Business & Other	13.8886
07 Managed Forest Land	7.6731
08 Recreation/Non Profit	7.1037
09 Farm	5.2085
10 Railway	20.5876

DO HEREBY RESOLVE:

BE IT KNOWN that this by-law entitled the *Rates By-law* which form part of the *Taxation By-law* passed by Chief and Council and approved by the Minister on November 30, 1995 that being a by-law to establish by by-law a system on the Reserve lands of the Little Shuswap Band for the fair and equitable taxation for local purposes on land, or interests in land, including the right to occupy, possess or use the lands within the boundaries of the Reserves is hereby enacted as *By-law 2006-T02* by the Chief and Council of the Little Shuswap Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Council of the Little Shuswap Indian Band held at the Little Shuswap Indian Band Administration Office, Squilax, British Columbia this 24th day of May 2006.

A quorum of Band Council is 2 Councillors.

[Felix Arnouse]

\_\_\_\_\_  
Chief Felix Arnouse

[Wes Francois]

\_\_\_\_\_  
Councillor Wes Francois

\_\_\_\_\_  
Councillor Teresa Tomma

**LOWER KOOTENAY INDIAN BAND**  
**RATES BY-LAW 2006**  
**BY-LAW NO. 2006 TX-06**

[Effective June 16, 2006]

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 matter arising out of or ancillary to such purpose;

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

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

1. This by-law may be cited for all purposes as the *Lower Kootenay Indian Band Rates By-law 2006*.

2. Pursuant to section 24 of the *Lower Kootenay Indian Band Taxation By-law*, the rates for each class of property shall be in accordance with Schedule "A" which is attached and forms part of the *2006 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting on the  [1st]  day of  [May] , 2006.

\_\_\_\_\_  
 Chief Chris Luke

\_\_\_\_\_  
 [Joe Pierre]  
 Councillor Joe Pierre

\_\_\_\_\_  
 [Arlene Teasley]  
 Councillor Arlene Teasley

\_\_\_\_\_  
 [Christine Louie]  
 Councillor Christine Louie

\_\_\_\_\_  
 [Anne Jimmie]  
 Councillor Anne Jimmie

SCHEDULE "A"

The Council of the Lower Kootenay Indian Band hereby adopts the following taxation rates for the 2006 taxation year for the following classes of property.

Class of Property	Tax Rate
1. Residential	13.9599
2. Utility	45.5998
3. Unmanaged Forest Land	00.00
4. Major Industry	00.00
5. Light Industry	29.9998
6. Business and Other	29.4998
7. Managed Forest	00.00
8. Recreational Property	00.00
9. Farm	16.6299



## SCHEDULE "A"

The Council of the Nadleh Whut'en Indian Band hereby adopts the following taxation rates for the 2006 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	9.1130
Class 2 - Utilities	28.6795
Class 4 - Major Industry	26.3982
Class 5 - Light Industry	21.9484
Class 6 - Business and Other	19.4659
Class 7 - Managed Forest Land	10.6998
Class 8 - Recreation/Non-Profit Organization	8.1445
Class 9 - Farm	9.9945

**NESKONLITH INDIAN BAND**  
**2005 RATES BY-LAW**

[Effective December 22, 2005]

SCHEDULE "A"  
 Prescribed Tax Rates  
 For the Taxation Year 2005

Class of Property	Tax Rate I.R. #2	Tax Rate I.R. #3
1. Residential	11.56	12.14
2. Utilities	60.45	57.76
3. Unmanaged Forest Land	13.21	39.26
4. Major Industry	46.06	69.61
5. Light Industry	37.54	39.35
6. Business/Other	24.38	31.43
7. Managed Forest Land	6.68	26.21
8. Recreational Property/Non-Profit Organization	15.94	12.59
9. Farm	17.42	18.08

BE IT KNOWN that this By-law entitled the *2005 Rates By-law* which forms part of the *Taxation By-law* passed by Chief and Council and approved by the Minister on July 30, 1993, that being a by-law to provide a system on the reserve lands of the Neskonlith Indian Band for the fair and equitable taxation for local purposes of land, or interest in land including the right to occupy, possess or use lands within the boundaries of the reserves, is hereby enacted by the Chief & Council of the Neskonlith Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Council of the Neskonlith Indian Band held at Neskonlith Indian Band Administration Office, Chase, British Columbia, this [20th] day of [October], 2005.

Moved by: [Leona Lampreau]      Seconded by: [Judy Wilson]

A quorum of Band Council consists of 4 Councillors.

[Arthur Anthony]  
 Chief Arthur Anthony

[Leona Lampreau]  
 Councillor Leona Lampreau

[Frank (Rock) Denault]  
 Councillor Frank (Rock) Denault

---

Councillor Bonnie Andrew

[Judy Wilson]

---

Councillor Judy Wilson

[Gary Wiens]

---

Councillor Gary Wiens

**OLD MASSETT VILLAGE COUNCIL  
FINANCIAL MANAGEMENT BY-LAW**

[Effective June 16, 2006]

A by-law to regulate in a fashion based on Haida traditions and values, receipt, management and expenditure of Old Massett Village Council funds and establish an administrative structure of the Old Massett Village Council which manages the funds.

WHEREAS principles such as disclosure, transparency, redress and accountability shall govern the management of Old Massett Village Council funds and demonstrate respect for community assets and model mutual respect, honesty, openness and an acknowledgement of Old Massett Village Council's internal accountability structure;

WHEREAS the *Indian Act*, R.S.C., c.I-5, provides that the Old Massett Village 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 Old Massett Village Council to defray the Old Massett Village Council expenses;
- the appointment of officials to conduct the business of the Old Massett Village Council and prescribing their duties; and

WHEREAS the Old Massett Village Council has determined that it is desirable and necessary that the financial management by-law be established for the purposes set out in paragraph 83(1)(b) of the *Indian Act* and for the better administration of the Old Massett Village Council finances;

THEREFORE BE IT RESOLVED that the Council of the Old Massett Village Council at a duly convened meeting of the Old Massett Village Council enacts the following by-law.

**SHORT TITLE**

1. This By-law shall be known as the *Financial Management By-law*.

**PART I**

**DEFINITIONS**

2. In this By-law,

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

“agreement” means any written contract between the Old Massett Village Council and other party or parties, including the federal government, a provincial



government, or a third party, pursuant to which funds are paid or to be paid to the Old Massett Village Council;

“annual budget” means the forecast of planned revenues and expenditures for each fiscal year by the Old Massett Village Council;

“audit” means a process that shall be conducted in accordance with generally accepted auditing procedures as stipulated by the *Handbook of the Canadian Institute of Chartered Accountants*, and shall include a general review of the adequacy of the accounting procedures and system of control employed to preserve and protect the assets of the Old Massett Village Council;

“Auditor” means a person (or company) who is designated as a chartered accountant or certified general accountant and who is a member in good standing of the registered accounting association which regulates their designation;

“Band” means the Old Massett Village Council membership as a whole;

“Band Administrator” means the employee or contractor appointed as Administrator of the Band on terms set out and approved by band council resolution;

“Band Council meeting” means a duly convened meeting of a quorum of Band Council in accordance with the practice of the Band or pursuant to procedures adopted by band council resolution;

“band council resolution” means a motion of Council that has been approved by a majority of a quorum of the Council members at a duly convened meeting and is recorded in the minutes of that meeting and may include a written instrument containing the wording of such motion signed by a quorum of Band Council at such meeting;

“Band member” means any person who is registered by the Department of Indian Affairs and Northern Development as a member of the Old Massett Village Council. Collectively this may be called Band membership;

“capital projects” or “capital” means the purchase, construction or major renovation of physical assets of the Band. This includes roads, bridges, utilities, water supply and septic systems, ditches and water spillways, buildings, waste control facilities, land purchase, landscaping and fencing. This does not include the purchase, construction or renovation of large physical assets of Band business enterprises. These assets may also be called Band capital assets;

“Code” means a body of Old Massett Village Council law enacted by Chief and Council of the Old Massett Village Council or approved by the members of the Old Massett Village Council by petition, referendum or other forms of consent;

“conflict of interest” is when a person is in a position to effect an official decision and has a personal or financial interest in the outcome of the decision;

“Controller” means a person appointed by band council resolution to review and control Band expenditures;

“Council” means the Chief and Council of the Old Massett Village Council;

“enterprise” means any board, tribunal, commission, committee of the Old Massett Village Council or any corporate body controlled by the Old Massett Village Council including a society or non-profit corporation or a business corporation operated for a profit-making purpose;

“family” means a spouse, a common-law spouse, child, father, mother, brother, sister, father-in-law, mother-in-law, uncle, aunt, grandparent, son-in-law, daughter-in-law, and shall also include any other relative permanently residing in the person’s household or anyone who has lived with a member of Council within three (3) months of assuming his/her present term of office or during his/her term;

“financial benefit” or “financial interest” means monetary, material or any other direct or indirect financial benefit received, or to be received, by an individual beyond the benefits normally provided to the Band or Band members as a whole;

“minutes” means the duly certified written record of proceedings at all Band Council meetings;

“Old Massett Village Council funds” means all funds belonging to the Old Massett Village Council,

(a) including:

- (i) all revenues of the Old Massett Village Council,
- (ii) money borrowed by the Old Massett Village Council,
- (iii) money received or collected on behalf of the Old Massett Village Council, and
- (iv) all moneys that are received or collected by the Old Massett Village Council pursuant to any agreement of funding arrangement to be disbursed for a purpose specified by Council or pursuant to the agreement of funding arrangement;

(b) but not including:

- (i) money received as resource revenues payable into the Old Massett Village Council capital trust accounts in Ottawa,
- (ii) money received by the Old Massett Village Council on behalf of an individual,

(iii) money received where the Council has approved an alternative arrangement for the management of money pursuant to section 24 in this By-law;

“program” or “project” means an administrative division of the Old Massett Village Council government established from time to time by the Chief and Council and includes departments, administrative units and other internal organizational units of the Old Massett Village Council administration;

“Program Manager” means a person who has been appointed by band council resolution to a position to manage the receipt and expenditure of Band funds or monies designated to deliver a Band program on behalf of Band Council and may, by means of band council resolution, include persons designated to operate a Band business enterprise;

“purchase” means any purchase of goods or services for a capital or operating purpose;

“reserve” means a Massett Indian reserve defined in subsection 2(1) of the *Indian Act* and any land held as a special reserve(s) for the use and benefit of the Old Massett Village Council pursuant to that section of the Act;

“Special Funds” means a fund created under section 13 of Part II of this By-law.

## PART II

### ROLE OF THE CHIEF AND COUNCIL

#### 3. Audit

The Chief and Council shall receive and approve the audits of the Old Massett Village Council, by

- (a) appointing an Auditor, by means of band council resolution, prior to February 15 of each year to audit the financial activities for the current fiscal year ending March 31;
- (b) accepting, approving by band council resolution, and signing the annual audit for the previous fiscal year prior to July 15;
- (c) ensuring that the audits are made available to the membership of the Old Massett Village Council prior to July 16 of each year;
- (d) as deemed appropriate by Council, ensuring that the audited financial statements are submitted to external agencies as per contractual agreements;
- (e) reviewing and discussing the audit with the membership of the Old Massett Village Council by the end of the second quarter public meeting [July 15];
- (f) the Council meeting with any appointed Auditor to review the draft audited statements prior to being approved by band council resolution. The purpose

of the meeting is to review the statements and financial procedures used by the Old Massett Village Council.

#### **4. Budgets**

The Council of the Old Massett Village Council shall follow the principles and procedures set out in this section to ensure that a Band budget is produced, broken down program by program and project by project. The principles and procedures are as follows:

- (a) the Council, after consultation with the Administrator, Program Managers and other persons deemed appropriate, will approve and develop an annual operational, capital program and special budgets;
- (b) these budgets will include the best possible projections of revenues and expenditures;
- (c) they will be made with a provision that expenditures do not exceed revenues for each program or project;
- (d) they will be made after confirmation by revenue sources of all funds to be received for the program or projects prior to any expenditure being made;
- (e) once made the approved budgets will be posted, in a conspicuous place in the Band office, within three (3) business days after approval;
- (f) further, once made copies will be made available, upon request, at the cost of twenty-five cents (25¢) per page, of any budget to any member of the Old Massett Village Council;
- (g) the Council will make every effort to approve all budget estimates prior to March 15 for the following fiscal year;
- (h) The Council shall conduct a mid-fiscal year budget review on or about October 15 of each year and approve adjustments to any budgets of the Old Massett Village Council. These adjustments are to ensure sound financial management in accordance with Council's priorities to protect against program deficit financing at fiscal year end. These amendments are to be posted and made available as set out in (e) and (f) of this section.
- (i) The Council shall be able to present and discuss amendments at the quarterly meetings of the membership after approval by Council.

#### **5. Reporting**

(1) The Chief or his Deputy shall ensure that Council receives from the Administrator or his appointed Controller, at a duly convened meeting, the previous month's financial reports no later than the fourth week of each month.

(2) These reports are to be for each program and are to include

- (a) a balance sheet of all the financial transactions;
- (b) an income, expenditure and variance report including expenditures for the current month and projected budget for that month, year-to-date expenditures, annual budget amounts and variances from budget for year-to-date and annual projected expenditures;
- (c) financial notes of explanations in narrative form on program revenue variances and any expenditure variance.

**6. Contracts**

The Old Massett Village Council is to sign all financial contracts, agreements or funding arrangements for the Old Massett Village Council activities unless delegated by specific band council resolution. The signing is to be carried out only after the contract is approved by band council resolution.

**7. Committee Meetings**

Ensure that all program committee, Council and other groups appointed by Council are open to the membership of the Old Massett Village Council. This excludes meetings where discussion infringes upon an individual's right to confidentiality.

**8.(1) Appointment to Committee**

The Council of Old Massett may appoint advisory committees to assist it in its administration of finances and other related matters. The appointment is to be made by band council resolution. The marking of committees and the appointment thereto is to include

- (a) the proposed goals of the committee;
  - (b) operational terms of reference;
  - (c) length of time of appointment;
  - (d) methods of monthly reporting to Council;
  - (e) composition and terms of membership;
  - (f) procedures to record and maintain minutes and records, including security measures, as referenced in section 10; and
  - (g) any other guidelines or conditions as deemed appropriate by Council.
- (2) All committees shall abide by the following rules:
- (a) every committee shall have either a chairperson appointed by the Council, or a chairperson elected from among them, who shall chair all meetings of the committee, subject to clause (i);

- (b) every committee shall keep with its records a list of its members;
- (c) every committee shall have a defined mandate or purpose before the chairperson may call a meeting;
- (d) every committee shall set a proposed agenda before it meets and will approve of this agenda, amended or otherwise, as the first order of business;
- (e) every committee shall record its decisions and where appropriate the background discussion as minutes;
- (f) all minutes of committee meetings must be typed out, circulated and filed in the committee minute book in order to assist in the necessary follow-up, updating and checking on recommendations (motions) which have to come forward to the Council;
- (g) no committee shall do an act or make a representation which will legally bind the Band unless the Council has authorized it;
- (h) every committee may expend such money as is required to meet, provided there is a budget for such meeting and this includes the cost of food, provided the committee meets at a time normally referred to as a meal time;
  - (i) a chairperson may delegate his/her responsibilities as chair to any member of his/her committee provided
    - (i) he/she does so in writing prior to any meeting starting if he/she is not going to be there, and
    - (ii) when delegating, such delegation is made for a maximum of one (1) meeting only.

## **9. Appointment of Employees**

The Old Massett Village Council is to ensure that all persons employed to manage and process financial records and transactions are experienced and qualified to fulfill their roles and responsibilities by

- (a) ensuring there is a job description for the above-mentioned employees which reflect their current duties to carry out their responsibilities; and
- (b) ensuring that all employees mentioned above follow the financial policies and procedures providing these policies and procedures are consistent with this By-law.

## **10. Records**

The Council is to ensure that the financial records are

- (a) maintained and kept up to date to the last month end;

- (b) kept in a manner, which ensures their safety from fire, theft or tampering;
- (c) copied and kept in a separate location in the event of (b). This includes the general ledger, balance sheet, accounts payable, accounts receivable, payroll summary, trial balance, Council and committee minutes;
- (d) not removed from the Band office or designated places of security as set out in (b) without the approval of Council by means of band council resolution.

**11. Written Policy**

The Council, only, develops, approves and amends all financial policies and procedures by means of band council resolution providing these are consistent with this By-law.

**12. Investment**

The Council may invest money on behalf of the Old Massett Village Council utilizing the following procedural criteria:

- (a) identify monies to be invested;
- (b) consult with the Old Massett Village Council administrator and appointed Auditor to review investment options taking into account security of investment and expected return;
- (c) ensure the investment is placed with an investment organization which is legislated under federal or provincial law.

**13. Special Funds**

The Council may, by band council resolution, set up a special fund using the following criteria:

- (a) the purpose and goals of the fund;
- (b) the length of term for the fund;
- (c) manager responsible for the administration;
- (d) restrictions in how to access monies from the fund;
- (e) reporting and accountability procedures for the fund.

**PART III**

**ADMINISTRATION FUNCTIONS**

**14.** The Band Administrator reports to Council and/or its designate, as approved by band council resolution. He administers the financial affairs of the Council by

- (a) ensuring that the minutes of Council, band council resolutions and other documents which record the activities of Council meetings are maintained in an up-to-date manner and kept in a safe and secure manner to avoid damage, theft and/or loss;
- (b) ensuring that the minutes of committee meetings and other documents which record the activities of advisory committees are available to Council at the next regular Council meeting and kept in the same manner as Council minutes;
- (c) maintaining the security of minutes and finished documents by means of security codes and/or locks on files stored in computers and cash and/or valuable documents stored in a safety deposit or drop safe;
- (d) ensuring that the Controller maintains all financial filing systems are orderly, with documents filed daily. Duplicate, back-up files of general ledgers, balance sheets, budgets, trial balances, payroll and accounts receivable and payable are to be maintained under security in a separate location from the main files;
- (e) ensuring the provisions of the By-law and its policies and procedures are adhered to by all employees;
- (f) ensuring Council is advised, where deemed necessary, there may be breaches of the By-law by Council, staff and senior management;
- (g) ensuring that an adequate book keeping system is maintained with standards set by this By-law and by Auditor requirements. It shall include a general ledger, accounts payable journal, accounts receivable journal, payroll records, pension and benefit summaries, balance sheets, trial balance and other components as required by the Auditor;
- (h) having prepared and submitted to Council by the 30th of each month, financial reports which include the requirements set out in Council's responsibilities in section 5;
- (i) ensuring that programs and project expenditures stay within budgets approved by Council;
- (j) orienting and training staff, Council and self of provisions of this By-law and financial policies and procedures. This is to be done by means of a written program of annual orientation and revisions;
- (k) advising Council and staff on how this By-law, financial policies and procedures can be improved. This activity is to be conducted on an ongoing basis;
- (l) assisting Council in the development of short/long term plans, including budgets and investment strategies.



PART IV

CONTROLLER FUNCTIONS

**15.** The Controller reports and is answerable to the Band Administrator, he carries out these responsibilities by

- (a) assisting to prepare all budgets for submission to the Band Administrator as required;
- (b) monitoring, reviewing and authorizing receipt of all revenue and expenditures to ensure they comply with budgets and contracts;
- (c) monitoring, recommending and assisting draft changes in financial planning, policies and procedures;
- (d) providing advice on investment and security of Old Massett Village Council Band assets;
- (e) monitoring and assisting the Band Administrator in the administration of this By-law;
- (f) providing advice to the Band Administrator and Council on general administration practices as they impact the financial operation of the Band;
- (g) providing training to staff in financial management as stated in this By-law and Old Massett Village policy and procedures as required;
- (h) monitoring cash flows of revenues and expenditures of programs/projects to ensure that positive cash flow is maintained;
- (i) ensuring that the report that is required by section 5 above is made to the Council, through the Band Administrator;
- (j) assisting the administration to prepare financial recovery plans;
- (k) monitoring the security of financial records and making recommendations to the Band Administrator to ensure their security.

PART V

PROGRAM MANAGER FUNCTIONS

**16.** The Program Manager reports directly to the Old Massett Village Council Administrator, but is involved as a member of its program committee from which recommendations are approved by Council by band council resolution. The Program Manager performs his/her financial responsibilities by

- (a) demonstrating a working knowledge of the financial by-law, policies and procedures governing his/her program area;

- (b) having a working knowledge of the financial roles of Chief and Council, Band administration, Controller and other Program Managers;
- (c) drafting Old Massett Village Council budgets, revisions, and projections for his/her program area and submitting these to the Administrator through the Controller;
- (d) assisting, advising, recommending and drafting, in consultation with the Program Committee, departmental financial policies and submitting them to the Administrator for consideration;
- (e) maintaining orderly and up-to-date departmental financial records;
- (f) authorizing all expenditures within his/her approved budget and monitoring revenue and expenditures to ensure that they conform with program budgets which are approved by Council;
- (g) advising on co-authorizing all interdepartmental transfers and providing documentation to support and provide background to any transfers;
- (h) participating with Council and Administrator in meetings with the Auditor to review the draft year-end audit as set out in subsection 3(f);
- (i) monitoring departmental budgets on a monthly, or more frequent basis, to ensure that expenditure of revenues conform with budget projections and taking remedial action to ensure expenditures do not exceed revenues;
- (j) identifying and participating in financial training programs for departmental and Band employees;
- (k) providing accurate financial reports and supporting documents to the Administrator as required by this By-law, policy and/or request;
- (l) ensuring that departmental staff is familiar with this By-law, financial policies of the Band and the department by conducting an annual review with staff prior to January 15 of each year.

## PART VI

### FINANCIAL MANAGEMENT: DEPOSITS

**17.(1)** The Band Council, by means of a band council resolution, shall establish all bank accounts in the Band's name in an approved chartered bank, trust company or credit union.

(2) There shall be one General Account established by Council into which all Old Massett Village Council funds shall be deposited upon receipt. This account shall be established in an approved chartered bank, trust company or credit union.

(3) The Administrator shall ensure the safekeeping of Old Massett Village Council funds received and shall forthwith deposit all Old Massett Village Council funds to the credit of the Old Massett Village Council General Account.

## PART VII

### FINANCIAL MANAGEMENT: EXPENDITURES

**18.**(1) All payments and financial commitments shall be made in accordance with the approved annual budget and in accordance with a duly recorded band council resolution of the Chief and Council including any disbursements for financial commitments made directly by the Chief and Council.

(2) All payments and financial commitments, including interdepartmental transfer will be made in consultation with the appropriate manager and will be used for Old Massett Village Council services and/or enterprises only.

(3) The Chief and Council shall, by band council resolution, approve any loans or investments to be made on behalf of the Old Massett Village Council, including investments in or loans to enterprises owned by the Old Massett Village Council.

(4) The Chief and Council may make accountable advances from the General Account to an account administered by the designated manager of an enterprise on a monthly basis according to the approved annual budget or a band council resolution of the Chief and Council.

(5) At the beginning of each fiscal year, each authorized enterprise may receive a one (1) month advance or an amount determined by the annual budget and the cash flow approved by the Council.

(6) Where funds have been advanced to an authorized enterprise, the designated manager shall provide to the Council within fourteen (14) days of each month-end, a statement of the receipts and disbursements for the previous month.

(7) The statement submitted to the Council shall be reviewed and approved by the Council.

(8) The Council may deduct from the current month's advance any amounts advanced in prior months, which exceed the amount of the expenditures recorded in the statement.

(9) The Council may make such adjustments as are required in the last month of the fiscal year to close out the final payment for the year.

(10) No payment shall be made for the supply of goods or rendering of services unless the charge in respect of such goods or services has been authorized

- (a) pursuant to a band council resolution of the Chief and Council;
- (b) by a person delegated to authorize such payment, or
- (c) pursuant to a contract entered into between the Old Massett Village Council and the person providing such goods or services which establishes the amount, or a method of calculating the amount, to be charged for such goods or services.

(11) An invoice shall be rendered for payment for all goods or services that are provided to the Old Massett Village Council or to any other person for the benefit of the Old Massett Village Council for a fee or other charge.

(12) The Administrator, or authorized delegate shall ensure that invoices are rendered pursuant to subsection (11).

## PART VIII

### PURCHASE OF GOODS AND SERVICES

**19.**(1) By band council resolution, the Chief and Council may appoint designated persons as authorized persons to approve the purchase of goods and services where the expenditures are within the approved annual budget.

(2) All orders for goods and services provided to the Old Massett Village Council must be approved either by the designate authorized to approve the purchase of goods or services, or by a band council resolution of the Chief and Council.

## PART IX

### TENDERS

**20.**(1) Purchases up to \$15,000 or such greater amounts as approved by Council may be made by a department or authorized designate if approved in the annual budget without going to tender.

(2) Purchases greater than \$15,000, but less than \$500,000 or in such amounts as approved by Council, must be made by invitations to tender.

(3) Purchases in excess of \$500,000 or such greater amounts as approved by Council, must be made by public tender.

(4) In emergency situations, telephone bids up to \$20,000 or such greater amounts as approved by Council may be accepted by an authorized designate providing a written confirmation follows from the bidder and a record of telephone bids is filed.

(5) 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.

(6) The tendering period is not to be less than five (5) working days, unless in an emergency situation.

(7) All tenders are to be returned sealed and addressed to the Old Massett Village Council, clearly marked "Tendering for..." and the time and date of receipt is to be recorded on the unopened envelope of tender when received.

(8) All tenders received shall be opened in public in the presence of the department or authorized designate or other person responsible for the tender process.

(9) The name of the tendered project, date of bid and amount shown must be recorded.

(10) The lowest tender received shall normally be accepted unless the authorized person deems it in the best interests of the Old Massett Village Council to accept a higher tender because the higher tender demonstrates the following:

- (a) provides a better quality product or better service;
- (b) provides economic benefits to the Old Massett Village Council and its members;
- (c) provides a joint venture opportunity for the Old Massett Village Council, or is approved by the Chief and Council by band council resolution.

(11) Where the lowest tender is not accepted, the reasons are to be recorded in writing and signed and dated by the person or persons who made the decision.

(12) 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 Old Massett Village Council.

(13) In the event that an official or employee of the Old Massett Village Council has a personal interest in the contract, he/she shall signify the interest and thereafter refrain from taking part in the discussion or participating in the awarding of the contract.

(14) No disbursements or payment on any contract shall be made without supporting documentation as determined by the policies of the Band.

(15) A fifteen percent (15%) holdback of final payment, or in such amount as may be determined by Council, shall not be released to a contractor until all work is certified as complete and satisfactory to the Council or an authorized designate.

## PART X

### ASSETS, INVENTORIES AND INSURANCE

21.(1) The Old Massett Village Council shall maintain an updated inventory for all equipment, buildings, vehicles and other real assets updated each year by April 30.

(2) Council shall ensure that insurance for such assets accurately reflects their replacement value.

(3) Council shall ensure that such assets are appraised by a licenced appraiser every six (6) years to determine market value.

## PART XI

### PROCEDURES FOR LOANS, BORROWING POWERS

22.(1) The Band Council is prohibited from making loans to any member of Council, or any individual or groups of individuals, from monies designated for the use and benefit of the Band.

(2) The Band Council shall not co-sign any loan or provide any form of security for any loan made for the benefit of any member of Council, or any individual or group of individuals other than for the Band as a whole and must follow the procedures as set out in subsection 22(3)(a) to (b)(i-iv).

(3) For the purposes of conducting the Band's business, Council may on behalf of the Band, borrow monies from a chartered bank, trust company, credit union or any other lending source under the following conditions:

(a) by band council resolution, Council may obtain credit not exceeding \$2,000,000 to maintain local services and/or capital programs. Prior to using this credit, repayment funds must be confirmed in writing by the revenue source; and

(b) any loans over \$2,000,000 made by the Band must have the approval of the Band membership at a duly convened Band meeting. Approval shall be obtained by the Band Council in the following manner:

(i) notice to authorize the loan shall be given by Council to all households on Reserve and Band members who live off the Reserve who have maintained a current mailing address at the Old Massett Village Council Administration office. The notice shall include the details of the loan and repayment schedule. A similar notice shall be posted at the Band Administration office.

(ii) the notice shall state a time, date and location of a meeting of the Band membership to authorize the loan;

(iii) the Band Council must inform the membership at the meeting of the amount of the loan, its purpose, the cost of the interest and how it will be repaid; and

(iv) the Band Council must hold a vote of members present at the meeting, before proceeding to contract the loan. Fifty-one percent (51%) of the persons present must indicate, by secret ballot, approval to contract the loan.

(4) Band members, or other persons, owing monies to the Band must make monthly payments on their debt in accordance with a schedule of terms of repayment agreed upon in writing with the Band Council. This agreement must include the following:

(a) for debts under the amount of \$1,000, repayment schedules cannot exceed twelve (12) months in length. At the end of twelve (12) months, the debt must be paid in full;

(b) for debts of \$1,000 or over, the repayment schedule cannot exceed twenty-four (24) months in length. The debt must be paid in full at the end of twenty-four (24) months; and

(c) no repayment schedule is conditional upon employment with the Band. Payment schedules are binding, but may be revised by band council resolution providing they conform with clauses 22(4) (a) or (b) of this By-law as required by the amount of the loan.

(5) The Band Council, or its designate, on behalf of the Band membership, shall use debt collection agencies or the British Columbia courts to collect debts where a debtor refuses to sign an agreement of repayment of a debt or to collect debts which are more than ninety (90) days in arrears. Prior to initiating collection action, the Band Council shall make reasonable efforts to re-negotiate payment of outstanding debts with the debtor. This re-negotiation must conform with clauses 22 (4) (a) and (b) of this By-law. If after thirty (30) days, no negotiation is possible, the Band Council shall take collection action as set out above in this section.

(6) The Old Massett Village Council Administrator, or his designate, shall bill debtors monthly.

## PART XII

### DISCLOSURE OF FINANCIAL INTEREST

**23.(1)** Within ten (10) days of assuming office or employment with the Old Massett Village Council, there will be a mandatory disclosure of all potential conflict of interests by the elected or employed individual by written submission to the Administrator.

(2) Any person who holds an office, including that of Chief and Council, or employment with the Old Massett Village Council, its service areas or agencies, shall not use that office or employment for financial gain for himself/herself or for the members of his or her family to the detriment of the interests of the Old Massett Village Council.

(3) Where a person might otherwise be in breach of subsection (1), the person shall disclose his or her financial interest prior to the making of a decision and shall not participate in the decision.

(4) Immediately upon the disclosure set out in subsection (1), the Chief and Councillor having the financial interest shall withdraw from the meeting of the Council and shall not participate in any discussions or vote concerning the matter.

(5) The minutes of the Band Council meeting shall record the details of the disclosure made pursuant to this section, including the point of departure and re-entrance of the Chief and/or Councillor to the meeting, pursuant to subsection (4).

(6) A member of Council shall disclose to the Council any financial interest that he/she has in any matter before the Council and shall not take part in any deliberations of the Council on the matter nor vote on that matter.

(7) Where a disagreement arises as to whether the member of Council has a financial interest in a matter before the Council, the Council shall decide by vote whether the said member has such an interest, and the Council member in question may not take part in that vote.

(8) Where the Council decides, pursuant to subsection (7), that one (1) of the members of Council has a financial interest in a matter before the Council, the Council member in question shall not take part in deliberations of the Council on that matter nor vote on the matter.

(9) Where, pursuant to subsections (6), (7) and (8), the chairperson is prohibited from taking part in deliberations and from voting, he or she may, nevertheless, continue to act as chairperson.

(10) In the case of a proposed contract with the Old Massett Village Council, a Council member shall disclose his or her interest at the Council meeting at which the question of entering into the contract is first taken into consideration, or if the Council member is not, at the date of the meeting, financially interested in the proposed contract, at the next meeting of the Council held after he or she becomes so interested.

(11) Where a disagreement arises as to whether the member of Council has a financial interest in a matter before the Council, the Council shall decide by vote whether the said member has such an interest, and the Council member in question may not take part in that vote.



(12) Where a council member becomes financially interested in a contract with the Old Massett Village Council after it is made, he or she shall disclose his or her interest at the first Council meeting held after he or she becomes so interested.

(13) Without limiting the generality of subsection (1) and subject to subsection (17), a Council member shall be deemed to have a financial interest in a matter before the Council where he or she, or a member of his or her family, has an interest in an enterprise or in a partnership, company or corporation having, or proposed to have, a contract or dealings with the Old Massett Village Council.

(14) A Council member shall be deemed to have a financial interest in the case of any contract made by or on behalf of the Old Massett Village Council, to give a Council member any security for advances made on behalf of the Old Massett Village Council or by way of indemnity for actions taken on behalf of the Old Massett Village Council.

(15) Subject to this section, the Chief and Councillor may be or become a member or a company in which the Old Massett Village Council may be interested as vendor, purchaser, shareholder, or otherwise and no such person shall be accountable for any benefits received as shareholder or direction of such company.

(16) The provisions of this section shall also apply to anyone other than the Chief or a Councillor, who holds an office or employment with the Old Massett Village Council in relation to decisions made in the conduct of the office of employment.

(17) If a person has breached the provisions of subsections (12), (13) or (14) that person may

- (a) be suspended from all privileges and benefits of office or from employment for a period of time;
- (b) be demoted or reassigned to another position; or
- (c) be dismissed from office or employment.

(18) Where section 23(2) applies, the decision with respect to an employee shall be made in accordance with the employment policies of the Old Massett Village Council and the decision with respect to an office holder shall be made by the Chief and Council by band council resolution.

(19) A decision made under section 23(2) must be made fairly and in accordance with the rules of natural justice, including

- (a) the person who is alleged to have violated the conflict of interest provision must have the opportunity to hear the allegation and provide an answer before a final decision is made; and

(b) the person or persons making the decision on an alleged conflict of interest, shall make their decisions without any influence of bias.

(20) Any contract involving the receipt or expenditure of Old Massett Village Council funds is void where the person approving the contract or a member of his or her family has a financial interest in the contract unless it is reconfirmed by the Chief and Council notwithstanding the existence of the financial interest.

(21) The disclosure of financial interest rules enacted pursuant to this By-law are subject to any similar rules approved by the members of the Old Massett Village Council in any Code of the Old Massett Village Council.

### PART XIII

#### AGREEMENTS

**24.**(1) The Chief and Council shall approve, on behalf of the Old Massett Village Council, any agreements or funding arrangements with the federal or provincial governments or with any other party for the provision of funding for the Old Massett Village Council, its agencies and other bodies.

(2) On the recommendation of the Board, where an agreement or funding arrangement has been approved under section 6, the Chief and Council may approve an alternative arrangement for the management of money received pursuant to the agreement or funding arrangement.

### PART XIV

#### FISCAL YEAR

**25.**(1) The fiscal year for the Old Massett Village Council shall be from April 1 of each year to March 31 in the following year.

### PART XV

#### DISCLOSURE OF INFORMATION

**26.**(1) The following documents shall be made available during regular working hours to any member of the Old Massett Village Council and copies are to be provided to Old Massett Village Council members on request to the Financial Officer upon payment of a reasonable fee to recover the cost of making the copies:

(a) the annual budget;

(b) the annual audit;

(c) any agreements or funding arrangements with the federal or provincial governments or with any other party for the provision of funding for the Old Massett Village Council, its agencies or its service areas;

- (d) the Multi-Year Financial Plan including the planned level of debt financing;
- (e) the Annual Return prepared in accordance with the *Year-End Reporting Handbook for DIAND Funding Arrangements* including the annual audited financial statements and auditor's report and opinion;
- (f) any program evaluation prepared with respect to community services; and
- (g) any criteria, policies, procedures or guidelines developed in accordance with section 18.

## PART XVI

### AMENDMENTS AND REPEAL

**27.(1)** Portions of this By-law may be added to or amended from time to time by band council resolution provided that the portion to be amended is repealed and that the new wording is added to this By-law. The amendment shall be forwarded to the Minister of Indian Affairs in the usual manner for by-law approval. Notice of any additions and amendments must be posted for thirty (30) days at the Band Administration office and other public facilities on-reserve.

(2) Notwithstanding section 29, sections 2,3,14,15,16,17,18,22,23 may not be changed by Band Council without the approval of the Band obtained in the following manner:

- (a) the proposed amendment shall receive the approval of fifty-one percent plus one [51%+1] of eligible voters in attendance at a meeting duly called for the purpose of considering the amendment(s);
- (b) notice of the proposed amendments will be mailed ninety (90) days in advance to off-reserve membership, posted sixty (60) days in advance at the Band Administration office and delivered to all residents on-reserve;
- (c) such notice shall contain the following:
  - (i) the actual wording of the proposed change,
  - (ii) the date, time and location of an initial meeting to review and discuss the proposed amendments, to be held within thirty (30) days of notice,
  - (iii) the date, time and location of the meeting for a final vote, which shall be held within one hundred and twenty (120) days of notice;
- (d) Council may host additional meetings for discussion after the initial meeting and before the final vote as required;
- (e) voting is by secret ballot and results will be posted by the end of the following business day;

- (f) minutes of the meetings will be made available to the Band membership upon request; and
- (g) the minutes of the meetings and results of the vote are to be included in the amendment forwarded to the Minister.

## PART XVII

### BREACH OF BY-LAW PROCEDURE

#### 28.(1) Chief and Council

Where a breach of this By-law is believed to have occurred, a formal written report with details of this infraction will be provided to the Old Massett Village Council Administrator. The Administrator, where it involves a Council Member, will immediately inform the Chief Councillor for investigation and band council resolution.

(2) Where a breach of this By-law is believed to have occurred with the Chief Councillor, a formal written report with details of this infraction will be provided to the Administrator who will immediately inform the Deputy Chief Councillor for investigation and resolution.

#### 29.(1) Employees

Where a breach of this By-law is believed to have occurred by the Administrator, a formal written report with details of this infraction will be provided to the Old Massett Chief Councillor for investigation and resolution.

Where a breach of this By-law is believed to have occurred by an employee of the Old Massett Village Council, a formal written report with details of this infraction will be provided to their immediate supervisor for investigation and resolution.

## PART XVIII

### GENDER AND PLURALITY

**30.** In this By-law, any words in the singular include the plural and words in the plural include the singular, and the masculine includes the feminine and neuter where the context requires.

## PART XIX

**31.** This By-law shall come into force and effect upon approval by the Minister.

THIS BY-LAW IS HEREBY ENACTED at a duly convened meeting of the Chief and Council of the Old Massett Village Council this [28th] day of [April], 20 [06].

[Elizabeth Moore]  
Chief Councillor Elizabeth Moore

Deputy Chief Councillor Judy Williams

Councillor Brad Setso

[Harold Yeltatzie]

[Terry Hamilton]

Councillor Harold Yeltatzie

Councillor Terry Hamilton

[John T Jones]

[Sid Davidson]

Councillor John T Jones

Councillor Sid Davidson

[David Smith]

Councillor David Smith

Being the majority of those members of the Old Massett Village Council present at the aforesaid meeting of the Chief and Council.

A quorum of Council is five (5) members.

**OSOYOOS INDIAN BAND**  
**TAX RATES BY-LAW NO. 001, 2006**

[Effective July 10, 2006]

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

AND WHEREAS there has been an amendment to the *Property Taxation By-law* which established two (2) taxation districts within the Osoyoos reserves by the enactment of the *Osoyoos Indian Band Taxation Amendment By-law 2005-1*; dated August 22, 2005, which was approved by the Minister of Indian Affairs and Northern Development on September 28, 2005;

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

AND WHEREAS it is necessary for the levying of tax to establish rates on land and improvements for Band Government, Municipal, Hospital, and Regional District purposes for the year 2006, the following rates are hereby imposed and levied on the various classes of property for the year 2006, applicable to the whole of the Osoyoos Indian reserves.

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

As soon as practicable on or after the 4th of July, 2006, the Surveyor of Taxes of the Osoyoos Indian Band shall add to the current year's taxes unpaid as of 4:30 p.m. on the 4th of July, 2006, on each parcel of land on his Roll, ten (10%) percent of the amount thereof and the said unpaid taxes, together with amounts added as aforesaid, shall from the 4th day of July, 2006, be deemed to be the amount of the current year's taxes upon such land.

This by-law may be cited as *Tax Rates By-law No. 001, 2006*.

Quorum [(3) Three]

[Clarence Louie]

Chief

[Anthony Baptiste]

Councillor

[Yvonne Weinert]

Councillor

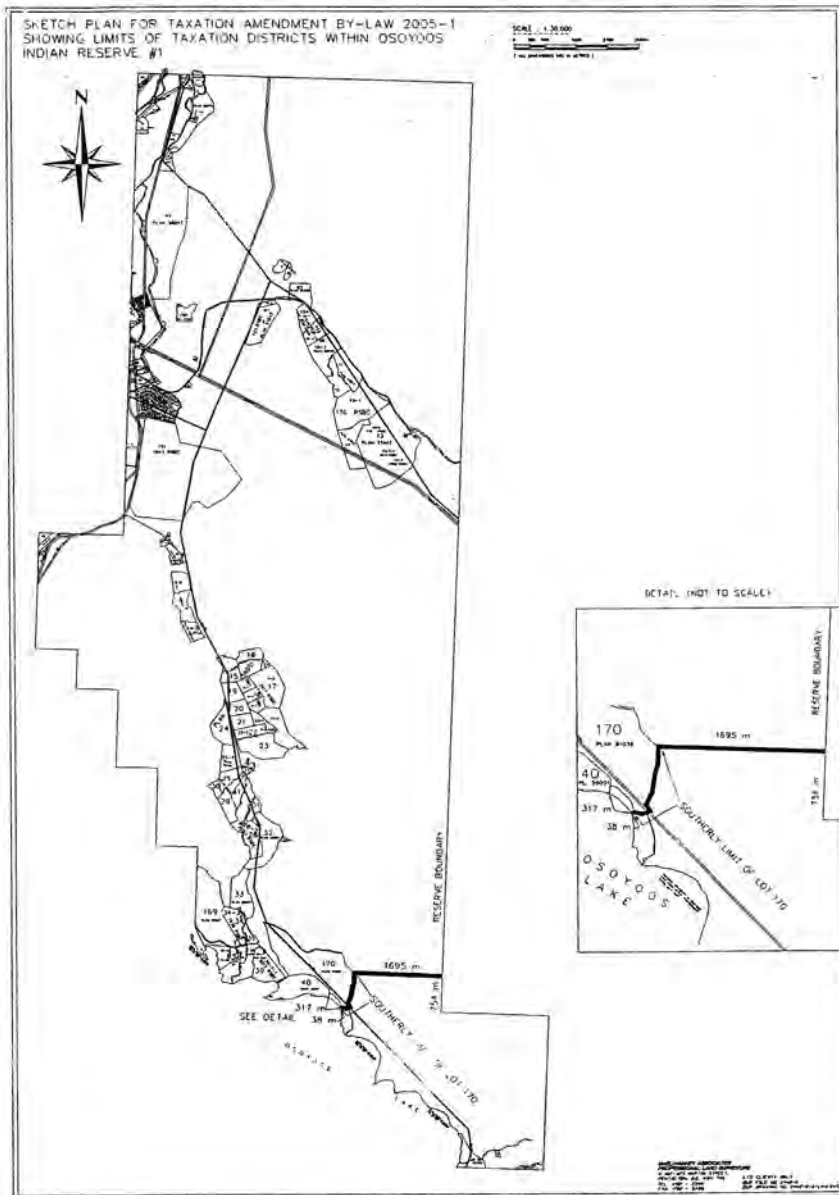
SCHEDULE “II”

Taxation District	Comprising of:	Property Classes	Tax Rate
Osoyoos Indian Band Taxation District No. 1 - Oliver	1. All of Osoyoos Indian Reserve No. 1 lying North of the heavy bold shown on Plan attached as Schedule “A”; and	Class 1. Residential	8.0200
		Class 2. Utilities	36.2200
		Class 5. Light Industry	22.8400
		Class 6. Business/Other	21.6500
		Class 8. Recreation/ Non-Profit	8.7300
Osoyoos Indian Band Taxation District No. 2 - Osoyoos	2. All of Osoyoos Indian Reserve No. 3.	Class 9. Farm	11.3300
		Class 1. Residential	6.8996
		Class 2. Utilities	27.0517
		Class 5. Light Industry	14.9299
		Class 6. Business/Other	14.5447
Osoyoos Indian Band Taxation District No. 2 - Osoyoos	South of the heavy bold shown on Plan attached as Schedule “A”.	Class 8. Recreation/ Non-Profit	7.6065
		Class 9. Farm	10.2065

### SCHEDULE "A"

to Osoyoos Indian Band Taxation Amendment By-law 2005-1

Sketch Plan Showing Limits of Taxation Districts with Osoyoos Indian Reserve No. 1.





**SCOWLITZ FIRST NATION  
PROPERTY TAXATION BY-LAW  
AMENDMENT BY-LAW NO. 1-2005**

[Effective February 1, 2006]

WHEREAS:

A. It is the practise of the Band Council of the Scowlitz First Nation to enact a by-law annually, establishing rates of taxation to be applied to the assessed value of interests in land in its reserves;

B. It is an objective of the taxation conducted under the provisions of the *Scowlitz First Nation Property Assessment and Taxation By-laws* to ensure certainty and fairness for the taxpayers on the Band's reserves and for the Band;

C. The Band Council of the Scowlitz First Nation wishes to amend the *Property Taxation By-law* to ensure that the objectives set out in Recitals A and B is given effect for the 2005 taxation year.

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted for the purpose of amending certain provisions of the *Scowlitz First Nation Property Taxation By-law* for the 2005 taxation year as hereinafter provided.

1. This by-law may be cited as the *Scowlitz First Nation Property Taxation Amendment By-law No. 1-2005*.

2. The *Scowlitz First Nation Property Taxation By-law* is amended as follows:

(a) By amending section 30(2) to read:

“For the 2005 calendar year, taxes levied in a taxation notice mailed under section 30, are due and payable as specified in the taxation notice before 4:00 p.m. on the first business day following April 30, 2006.”

(b) Section 10(1) is amended by deleting the words August 1 of the year in which the taxes are imposed and replaced with the words November 1, 2006.

This Amendment By-law is applicable only to the 2005 taxation year.

THIS AMENDMENT BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the  [19th]  day of  [December] , 2005.

A quorum of two (2) council members.

\_\_\_\_\_  
[John Pennier]

Chief

\_\_\_\_\_  
[Andy Phillip]

Councillor

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

[Effective February 1, 2006]

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

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

NOW BE IT HEREBY RESOLVED that the following “Schedule A”, enacted for the purpose of establishing annual rates of taxation, is hereby adopted and approved as the *Scowlitz First Nation Tax Rates By-law 2005*.

this [19th] day of [December], 2005.

A quorum consists of two (2) Councillors.

[John Pennier]

Chief

[Andy Phillip]

Councillor

## SCHEDULE "A"

Property Class	Tax Rate per \$1,000.00 of Assessed Value
Class 2 - Utilities	25.5436
Prescribed <i>Railway Rights Of Way</i> <i>(Pursuant to the Property Assessment</i> <i>and Taxation (Railway Rights of Way)</i> <i>Regulations, SOR/200__ - __ as published</i> <i>in the Canada Gazette,</i> <i>Part II, Vol. _____, No. __ , _____)</i>	Land  Improvements

**SEABIRD ISLAND INDIAN BAND  
RATES BY-LAW 2006-1**

[Effective July 10, 2006]

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

Class of Property	Tax Rate
1) Residential	7.76260
2) Utilities	68.16760
3) Unmanaged Forest	18.88670
4) Major Industry	29.66380
5) Light Industry	26.11400
6) Business	21.02900
7) Managed Forest	11.89790
8) Recreation/Non-Profit	9.58170
9) Farm	18.79480
10) Prescribed Railway Rights of Way (1)	
Land	42.31190
Improvements	61.65476

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

BE IT KNOWN that this By-law entitled the *Rates By-law* which forms part of the *Taxation By-law* passed by Chief and Council on December 16, 2004 and approved by the Minister on April 22, 2005, 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 2006-1* by the Chief and Council of the Seabird Island Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Council of the Seabird Island Indian Band held at Seabird Island Indian Band Administration Office, Agassiz, British Columbia, this 9th day of June, 2006.

Moved by: [Marcia Peters]      Seconded by: [Lisa Peters]

A quorum of Band Council consists of [5] Councillors.

\_\_\_\_\_  
Chief

[Lisa Peters]

Councillor

[Margaret Pettis]

Councillor

[Donna Andrew]

Councillor

[Clem Seymour]

Councillor

[Marcia Peters]

Councillor

**SHUSWAP INDIAN BAND**  
**2006 TAX RATES SCHEDULE AMENDING BY-LAW**  
**BY-LAW NO. 06-TX-01**

[Effective May 31, 2006]

**WHEREAS:**

The Chief and Council of the Shuswap Indian Band deems it advisable and in the best interests of the members of the Shuswap Indian Band to amend the *Property Taxation By-law 91-TX-01* passed by Chief and Council November 7, 1991 and approved by the Minister March 9, 1992, that being a by-law to establish by a system on the reserve land of the Shuswap Indian Band for taxation purposes of land, or interests in land, in the reserve, including rights to occupy, possess or use land in the reserve; and

**WHEREAS:**

Pursuant to Section 24(2) of the *Shuswap Indian Band Taxation By-law 91-TX-01*, Chief and Council shall prescribe tax rates; and

**WHEREAS:**

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

**THEREFORE BE IT HEREBY RESOLVED THAT:**

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

**SHORT TITLE**

This amended By-law may be cited as *2006 Tax Rates Schedule Amending By-law*.

**1.** That the following schedule II, 2006 Tax Rate Schedule shall be added to the *Shuswap Indian Band Taxation By-law 91-TX-01* passed by Chief and Council November 7, 1991 and was approved by the Minister March 9, 1992.

**PASSED AND APPROVED** by the Shuswap Indian Band Chief and Council at a duly convened meeting of the Shuswap Indian Band held at the Shuswap Indian Band Administration Office, Invermere, British Columbia, this 21st day of March, 2006.

[Paul Sam]

\_\_\_\_\_  
Chief Paul Sam

[Rosalita Pascal]

\_\_\_\_\_  
Councillor Rosalita Pascal

[Katherine Stevens]

\_\_\_\_\_  
Councillor Katherine Stevens

2006 TAX RATE SCHEDULE

By-law No. 06-TX-01

For the Taxation Year 2006

SCHEDULE "II"

Property Classes Within Each Taxation

District (Section 24(2))

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Reserves Comprising Taxation District	Property Classes	Tax Rates for the Taxation Year 2006
Taxation District  Shuswap Indian Band	The reserve lands of the Shuswap Indian Band  IR#0	1. Residential	7.90210
		2. Utilities	31.21331
		3. Unmanaged Forest Land	30.21617
		4. Major Industry	26.48694
		5. Light Industry	35.43572
		6. Business & Other	18.17484
		7. Managed Forest Land	18.82525
		8. Recreational Property/ Non-Profit Organization	9.08742
		9. Farm	13.43942

**SHUSWAP INDIAN BAND  
EXPENDITURE BY-LAW NO. 06-TX-02**

[Effective May 31, 2006]

WHEREAS:

The *Shuswap Indian Band Expenditure By-law No. 2005-01* was passed by Chief and Council in the best interest of the Band, as a by-law in accordance with section 83(2) of the *Indian Act* for the purpose of the expenditure of monies collected by the Shuswap Indian Band pursuant to *Shuswap Indian Band Assessment and Taxation By-laws* as approved by the Minister, in accordance with section 83(1) of the *Indian Act*; and

WHEREAS:

Pursuant to Section 3.2 of the *Shuswap Indian Band Taxation Expenditure By-law 2005-01*, on or before March 30 of each Fiscal Year, the Shuswap Indian Band Council will prepare the Annual Budget as a schedule to the enacted *Expenditure By-law*; and

NOW THEREFORE BE IT RESOLVED THAT:

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

SHORT TITLE

This amending by-law may be cited as the *Expenditure By-law Annual Budget 2006*.

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

PASSED AND APPROVED by the Shuswap Indian Band Council at a duly convened meeting of the Shuswap Indian Band Council held at the Shuswap Indian Band Administration Office, Invermere, British Columbia, on this   25th   day of   April  , 2006.

\_\_\_\_\_  
Chief Paul Sam

\_\_\_\_\_  
[Rosalita Pascal]  
Councillor Rosalita Pascal

\_\_\_\_\_  
[Katherine Stevens]  
Councillor Katherine Stevens



2006 TAXATION YEAR  
PROPERTY TAX BUDGET  
SCHEDULE "A"

REVENUE:

Net Property Tax Revenue	\$ 427,500
Interest/Penalties	<u>\$ - 9,500</u>
Total Tax Related Revenue	<u>\$ 418,000</u>

EXPENDITURES:

Regional District East Kootenay	\$ 38,000
BC Assessment Authority	\$ 9,200
Legal/Consultants	\$ 28,500
Building/Administration	\$ 28,000
Surveyor of Taxes	\$ 46,600
Management Staff	\$ 36,500
Travel/Conferences/Training	\$ 10,000
Home Owners Grant	\$ 25,000
Bad Debt CPR	\$ 37,000
Street Lighting Black Forest Heights	\$ 7,000
Snow Removal	\$ 6,000
Fire Protection	\$ 6,000
Chief and Council Honorariums	\$ 18,000
General Reserve Fund	\$ 41,800
Sewer Capital Reserve Fund	\$ 23,000
Development Costs Fund	\$ 25,100
Contingency Fund	<u>\$ 41,800</u>
	\$ 427,500
Other Revenues - Penalties/Interest	<u>\$ -9,500</u>
Net Dollars to Be Raised	<u>\$ 418,000</u>

**SHXWHÁ:Y VILLAGE  
RATES BY-LAW NO. 2006-01**

[Effective June 16, 2006]

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

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

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

1. This by-law may be cited for all purposes as the *Shxwhá:y Village 2006 Rates By-law*.

2. Pursuant to Section 11 of the *Shxwhá:y Village Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *Shxwhá:y Village 2006 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 10th day of May, 2006.

\_\_\_\_\_  
[Tina Rabang]  
Councillor

\_\_\_\_\_  
[Murray Sam]  
Councillor

\_\_\_\_\_  
[Donna Cailing]  
Councillor

## SCHEDULE "A"

The Council of the Shxwhá:y Village hereby adopts the following taxation rates for the 2006 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 11 of the <i>Shxwhá:y Village Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Shxwhá:y Village First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	
Class 2 - Utilities	Land: 60.24567 Improvements: 58.12524
Class 3 - Unmanaged Forest Land	
Class 4 - Major Industry	
Class 5 - Light Industry	Land: 23.89960 Improvements: 23.25982
Class 6 - Business and Other	Land: 24.39430 Improvements: 23.71242
Class 7 - Managed Forest Land	
Class 8 - Recreation/Non-Profit Organization	
Class 9 - Farm/Agricultural	

**SKAWAHLLOOK FIRST NATION  
TAX RATES BY-LAW 2006**

[Effective June 16, 2006]

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

AND WHEREAS the Council of the Skawahlook First Nation enacted the *Skawahlook First Nation Assessment and Taxation By-laws (2004)* on October 12, 2004, approved by the Minister December 20, 2004.

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

Quorum  [2]

[Maureen Chapman]   
Chief

[Angie Chapman]   
Councillor

SCHEDULE "A"

PROPERTY CLASS	TAX RATE PER \$1,000.00 OF ASSESSED VALUE
Class 1 - Residential	10.9653
Class 2 - Utilities	42.4311

**SNUNEYMUXW FIRST NATION  
RATES BY-LAW 2006  
BY-LAW NO. 2006-01**

[Effective June 16, 2006]

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

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

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

1. This by-law may be cited for all purposes as the *Snuneymuxw First Nation Taxation Rates By-law 2006*.

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 *2006 Taxation Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 18th day of May 2006.

[Viola Wyse]

Chief Viola Wyse

[Darren Good]  
Councillor Darren Good

[Sandra Good]  
Councillor Sandra Good

[Gary Manson]  
Councillor Gary Manson

[Geraldine Manson]  
Councillor Geraldine Manson

[Sandra Penn]  
Councillor Sandra Penn

[Jeffrey Thomas]  
Councillor Jeffrey Thomas

[Eric Wesley]  
Councillor Eric Wesley

Councillor Douglas White

[Michael Wyse]  
Councillor Michael Wyse

[William Yoachim]  
Councillor William Yoachim

## SCHEDULE "A"

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

COLUMN 1	COLUMN 2
Class of Property as prescribed in those sections included in Part II of the <i>Nanaimo Indian Band Assessment By-law</i> .	Rate of Tax applied against each \$1000.00 of the assessed value of the land and improvements as determined in accordance with Part II of the <i>Nanaimo Indian Band By-law</i> .
Class 1 - Residential	9.8243
Class 2 - Utilities	67.8555
Class 3 - Unmanaged Forest Land	Nil
Class 4 - Major Industry	56.2100
Class 5 - Light Industry	30.3552
Class 6 - Business and Other	31.1125
Class 7 - Managed Forest Land	26.7333
Class 8 - Recreation/Non-Profit Organization	15.7249
Class 9 - Farm	.80594

**SODA CREEK INDIAN BAND**  
**RATES BY-LAW 2006**  
**BY-LAW NO. 2006-TX01**

[Effective May 31, 2006]

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

AND WHEREAS the Council of the Soda Creek Indian Band enacted the *Soda Creek Indian Band Taxation and Assessment By-law* on 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 Rates By-law 2006*.

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 *2006 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 [18th] day of [April], 2006.

[Dorothy Phillips]

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

[David Pop]

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

[Teena Sellars]

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

[Cheryl Chapman]

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



SCHEDULE "A"

The Council of Soda Creek Indian Band hereby adopts the following taxation rates for the taxation year 2006 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**  
**2006 PROPERTY TAXATION RATES**  
**BY-LAW NO. 2006-02**

[Effective April 11, 2006]

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

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

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

Pursuant to Section 18(1)(4) of the *Songhees Indian Band Property Taxation By-law PR-95-02*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *Songhees First Nation 2006 Property Taxation Rates By-law No. 2006-02*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the  [3rd]  day of February, 2006.

[Robert Sam]

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

[Norman George]

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

[Frank E. George]

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

[Nicholas Albany]

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

\_\_\_\_\_  
 Councillor Gary Albany

SCHEDULE "A"

Classes	Tax Rate
1. Residential	9.044724
2. Utilities	45.674365
3. Business/Other	29.130298

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

[Effective April 11, 2006]

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

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

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

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

Pursuant to Sections 12(3) and 12(4) of the *Songhees Indian Band Property Taxation By-law, PR-95-02* the Expenditure Budget for 2006 shall be in accordance with Schedule "A" which is attached and forms part of the *2006 Songhees First Nation Property Tax Expenditure By-law No. 2006-01*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the   3rd   day of February, 2006.

[Robert Sam]

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

[Norman George]

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

[Frank E. George]

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

[Nicholas Albany]

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

\_\_\_\_\_  
Councillor Gary Albany

SCHEDULE “A”

Songhees First Nation – 2006 Property Tax Budget

General Government Services	
General Administration	147,000
Council Remuneration	50,000
BC Assessment	12,000
Board of Review	3,000
Total	212,000
Protective Services	
By-law Enforcement	86,500
Fire Protection	60,000
Emergency Measures	5,000
Animal/Pest Control	2,000
Total	153,500
Transportation Services	
Road Repairs	5,000
Traffic Control	5,000
Total	10,000
Recreation & Cultural Services	
Community Events	10,000
Songhees Cultural Grant	5,000
Commissioned Public Art	5,000
Accounting/Legal Education Bursary	2,000
Playground Maintenance	2,000
Library Subsidy	2,000
Donations & Gifts	1,000
Total	27,000
Community Development	
Planning	2,000
Engineering	2,000
Total	4,000
Environmental Health Services	
CRD Sewer & Water	91,818
Regional District Hospital	28,128
Annual refuse collection & disposal	10,000
Total	129,946
Fiscal Services	
Capital Projects Fund	100,000
Income Stability Fund	100,000

Home Owner Grants	80,000
Additional Grants	225,000
Status Exemptions	5,000
Total	510,000
Total	1,046,446

**SQUAMISH INDIAN BAND  
ANNUAL TAX RATES BY-LAW NO. 1, 2006**

[Effective June 16, 2006]

WHEREAS pursuant to section 18.1 of the *Squamish Indian Band Property Taxation By-law* it is necessary for Band Council during each taxation year to enact a by-law establishing, imposing and levying the tax rate for each separate class within each separate taxation district.

NOW THEREFORE the Band Council of the Squamish Indian Band enacts as follows:

1. Schedule "A" annexed hereto (in section 2 called the "Schedule") is hereby declared an integral part of this by-law.

2. For the purposes of subsections 18.1(3) and (4) of the *Squamish Indian Band Property Taxation By-law* there are hereby established, imposed and levied for the taxation year 2006 the following tax rates, namely for each separate property class within each separate taxation district the tax rate set out in column 4 of the Schedule beside the property class set out in column 3 of the schedule.

3. This by-law may be cited for all purposes as the *Annual Tax Rates By-law No. 1, 2006*.

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

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Squamish Indian Band held at the Squamish Indian Band Administration Office, 320 Seymour Blvd., North Vancouver, British Columbia, V7L 4J5 this [17th] day of [May], 20 [06].

Moved by: [Chief Dick Williams] Seconded by: [Carla George]

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

\_\_\_\_\_  
Chief Gilbert Jacob  
KáKeltn Siyám

\_\_\_\_\_  
[Bill Williams]  
Chief Bill Williams  
telálsēmkin Siyám

\_\_\_\_\_  
Alroy Baker  
K'etximtn

\_\_\_\_\_  
Veronica Baker  
Tiyaltenaat

\_\_\_\_\_  
[Deborah Baker]  
Deborah Baker

[Richard E. Baker]	[Pamela Baker]
Richard E. Baker	Pamela Baker
	Hi-mi-ka-las
[Dale Harry]	[Byron Joseph]
Dale Harry	Byron Joseph
Xwa-xwalkn	Ts'élkwilem
[Krisandra Jacobs]	[Carla George]
Krisandra Jacobs	Carla George
	Kwitelut i Kwelikw
Dennis Joseph	[Julie Baker]
xwechtáal	Julie Baker
[Richard Williams]	Sxwélhchaliya
Chief Richard Williams	
Xwélxwelacha siyam	Chief Ian Campbell
[Anthony Moody]	Xálek/Seykyú Siyám
Anthony Moody	
Tsetsimshtn	



SCHEDULE “A”

Property Classes within each Taxation District

(Section 15)

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Seymour (NVD) Taxation District	The Whole of Seymour Creek Indian Reserve Number 2  That part of Capilano Indian Reserve Number 5 that was within the boundaries of the Corporation of the District of North Vancouver as those boundaries existed as at January 1, 1992.	1. Residential	5.43572
		2. Utilities	59.55158
		3. Unmanaged Forest Land	0.00000
		4. Major Industry	64.93798
		5. Light Industry	40.48997
		6. Business & Other	22.40108
		7. Managed Forest Land	0.00000
		8. Recreational Property/ Non-Profit Organization	10.68495
		9. Farm	0.00000

## SCHEDULE "A" cont ...

Property Classes within each Taxation District  
(Section 15)

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Mission (NVC) Taxation District	The Whole of Mission Indian Reserve Number 1	1. Residential	5.43726
		2. Utilities	58.72987
		3. Unmanaged Forest Land	0
		4. Major Industry	54.78725
		5. Light Industry	32.49898
		6. Business & Other	22.22893
		7. Managed Forest Land	0
		8. Recreational Property/ Non-Profit Organization	11.62644
		9. Farm	

SCHEDULE “A” cont ...

Property Classes within each Taxation District  
(Section 15)

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Capilano (WVD) Taxation District	That part of Capilano Indian Reserve Number 5 that was within the boundaries of the Corporation of the District of West Vancouver as those boundaries existed as at January 1, 1992.	1. Residential	4.9296
		2. Utilities	28.5311
		3. Unmanaged Forest Land	0
		4. Major Industry	28.2174
		5. Light Industry	24.6676
		6. Business & Other	17.6625
		7. Managed Forest Land	0
		8. Recreational Property/ Non-Profit Organization	10.2042
		9. Farm	

**TOBACCO PLAINS INDIAN BAND**  
**RATES BY-LAW 2006**  
**BY-LAW NO. 2006-TX2**

[Effective June 16, 2006]

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

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

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

1. This by-law may be cited for all purposes as the *Tobacco Plains Indian Band Rates By-law 2006*.

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

THIS BY-LAW IS HEREBY ENACTED by the Chief and Council of the Tobacco Plains Indian Band at a duly convened meeting held on the 18th day of May, 2006.

[Mary Mahseelah]

\_\_\_\_\_  
Chief Mary Mahseelah

[Dan Gravelle]

\_\_\_\_\_  
Councillor Dan Gravelle

\_\_\_\_\_  
Councillor Levi Gravelle

[Bob Luke]

\_\_\_\_\_  
Councillor Bob Luke

\_\_\_\_\_  
Councillor Jerry McCoy

## SCHEDULE "A"

The Council of the Tobacco Plains Indian Band hereby adopts the following taxation rates for the 2006 taxation year for the following classes of property:

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

**TSAWOUT INDIAN BAND  
RATES BY-LAW 2006 TX-01**

[Effective May 15, 2006]

SCHEDULE "A"

Prescribed Tax Rates  
For the 2006 Taxation Year

Class of Property	Tax Rate
1. Residential	8.062
2. Utilities	38.093
5. Industrial	0.000
6. Business/Other	22.130
8. Recreational	0.000
9. Farm Land	0.000

BE IT KNOWN that this document is hereby entitled the *Rates By-law* which forms part of the *Tsawout Indian Band Taxation By-law* passed by Chief and Council on March 30, 1994 and approved by the Minister on May 27, 1994, that being a by-law to establish by by-law a system on the reserve lands of the Tsawout Indian Band for fair and equitable taxation for local purposes of land, or interest in land including the rights to occupy, possess or use lands within the boundaries of the reserves is hereby enacted as *Rates By-law 2006 TX-01* by the Chief and Council of the Tsawout Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Tsawout Indian Band held at the Tsawout First Nation Administration Office, 7725 Tetayut Road, Saanichton, British Columbia, this [12th] day of [April, 2006] .

Moved by: [Toby Joseph]      Seconded by: [Harvey Underwood]

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

[Allan Claxton]

Chief Allan Claxton

[Harvey Underwood]

Councillor Harvey Underwood

[Gwen Underwood]

Councillor Gwen Underwood

Councillor Frank Pelkey

Councillor Louis Claxton

Councillor Stanley Sam

[Toby Joseph]

Councillor Toby Joseph

**TSAWWASSEN FIRST NATION**  
**2006 RATES BY-LAW**  
**BY-LAW NO. 2006 - TX-01**

[Effective June 16, 2006]

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

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

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

BE IT HEREBY RESOLVED that the Chief and Council of the Tsawwassen First Nation enacts the following by-law pursuant to section 83(1) of the *Indian Act* for the purpose of establishing rates of taxation for the year 2006.

1. This By-law may be cited for all purposes as the *Tsawwassen First Nation 2006 Rates By-law*.

2. The tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *Tsawwassen First Nation 2006 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 17th day of May, 2006.

A quorum of Council is 3.

[Kim Baird]

\_\_\_\_\_  
Chief Kim Baird

[Andrea Jacobs]

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

\_\_\_\_\_  
Councillor Tina Koller

[Laura Cassidy]

\_\_\_\_\_  
Councillor Stuart Morgan

\_\_\_\_\_  
Councillor Laura Cassidy

## SCHEDULE "A"

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

Class of property as prescribed under Section 6 of the <i>Tsawwassen First Nation Assessment By-law</i> and the <i>Tsawwassen First Nation Taxation By-law</i> .	Rate of tax applied against each \$1,000 of the assessed value of the land and improvements as determined in accordance with the <i>Tsawwassen First Nation Assessment By-law</i> and the <i>Tsawwassen First Nation Taxation By-law</i> .
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Class 1 – Residential	6.8520
Class 2 – Utilities	59.6
Class 3 – Unmanaged Forest Land	0
Class 4 – Major Industry	0
Class 5 – Light Industry	0
Class 6 – Business and Other	24.7614
Class 7 – Managed Forest Land	0
Class 8 – Recreational/Non-Profit Org.	10.05
Class 9 – Farm	0



**TS'KW'AYLAXW FIRST NATION  
RATES BY-LAW 2006-T01**

[Effective July 10, 2006]

SCHEDULE "A"

Prescribed Tax Rates  
For The Taxation Year 2006

The Council of Ts'kw'aylaxw First Nation (Pavilion Indian Band) hereby adopts the following taxation rates for the 2006 taxation year for the following classes of property.

Class of Property	Tax Rate
1. Residential	10.4148
2. Utility	34.1737
3. Unmanaged Forest	00.0000
4. Major Industry	29.6558
5. Light Industry	25.4257
6. Business/Other	21.0217
7. Managed Forest	00.0000
8. Recreation/Non-Profit	9.4924
9. Farm	12.1415

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 a By-law system on the reserve lands of Ts'kw'aylaxw First Nation (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 2006-T01* by the Chief and Council of the Ts'kw'aylaxw First Nation (Pavilion Indian Band).

APPROVED AND PASSED at a duly convened meeting of Ts'kw'aylaxw First Nation (Pavilion Indian Band), held at the Ts'kw'aylaxw First Nation Administration Office, Pavilion, British Columbia, this 15th day of May, 2006.

Moved by: [Dolores McDonald] Seconded by: [Francis Alec]

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

[Clifford Alec]

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Chief Clifford Alec

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Councillor Robert Shintah

---

Councillor Matilda Fenton

[Dolores McDonald]

---

Councillor Dolores McDonald

[Francis Alec]

---

Councillor Francis Alec

[Dolores Shintah]

---

Councillor Dolores Shintah

**TSLEIL-WAUTUTH FIRST NATION  
TAXATION EXPENDITURE BY-LAW 2006  
BY-LAW NO. EXP 2006-01**

[Effective June 16, 2006]

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

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

NOW THEREFORE BE IT HEREWITH RESOLVED that the following *Tsleil-Waututh Nation Taxation Expenditure By-law 2006 No. EXP 2006-01* is hereby enacted pursuant to subsection 83(2) of the *Indian Act* for the purposes of the expenditure of monies collected by the Tsleil-Waututh Nation pursuant to enabling by-laws of the Tsleil-Waututh Nation made in accordance with subsection 83(1) of the *Indian Act*.

**SHORT TITLE**

1. The *Tsleil-Waututh First Nation Taxation Expenditure By-law 2006* may be cited in short form as the *Expenditure By-law No. EXP 2006-01*.

**DEFINITION**

2. In this *Expenditure By-law No. EXP 2006-01*,

“annual budget” means the budget for a fiscal year projecting all revenues and expenditures anticipated to be required for the provision of local services on reserve during that fiscal year, as approved by the band council;

“band” means the Tsleil-Waututh Nation (Burrard Indian Band) and any successor thereto;

“band council” means the chief and council (future Takaya Speakers) of the band as elected by the eligible members of the band pursuant to the *Indian Act* and any successor thereto;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

“reserve” means those lands:

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

(b) that are within the boundaries of the Burrard Inlet Indian Reserve No. 3, Inlailawatash Indian Reserve Nos. 4 and 4a, and any additions to reserve subsequent to the enactment of this *Expenditure By-law No. EXP 2006-01*;

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

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

“tax administrator” means the person appointed by the band council to administer this *Expenditure By-law No. EXP 2006-01* or his designate.

### BUDGETS

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

(2) On or before June 30 of each fiscal year the band council will prepare the annual budget and will, through the means of a by-law add the annual budget as a schedule to this *Expenditure By-law No. EXP 2006-01*.

### AUTHORIZED EXPENDITURES

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

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

(3) All monies deposited in the taxation fund and any interest earned thereon will be expended in accordance with the *Expenditure By-law No. EXP 2006-01* annual budget solely for local purposes including the provision of local services on reserve, capital projects and all costs associated with the administration and enforcement of the *Taxation By-law 1997* and any amendments thereto approved by the Minister from time to time in accordance with subsection 4.(1).

(4) All surplus monies remaining in the taxation fund at the end of the fiscal year specified in the *Expenditure By-law No. EXP 2006-01* Annual Budget Schedule may be transferred into the stabilization fund and may be applied towards the operation and administration costs for the next fiscal year, for capital projects, overruns on existing capital projects or for any other contingencies.

### EXTENSION OF TIME

5.(1) Provided that there has been substantial compliance with the provision of this *Expenditure By-law No. EXP 2006-01*, a procedural irregularity, technical failure to carry out a provision of this By-law or an insubstantial failure to comply with a requirement of this By-law by the band council, the tax administrator, or

any other person appointed to carry out the administration or enforcement of this By-law, does not in itself constitute a failure to comply with this *Expenditure By-law No. EXP 2006-01* by such person.

(2) The chief and council may, by band council resolution, extend the time by which anything is required to be done pursuant to this *Expenditure By-law No. EXP 2006-01* and anything done by or within such extended time is as valid as if it had been done by or within the time otherwise provided for in this *Expenditure By-law No. EXP 2006-01*.

#### BY-LAW REMEDIAL

6. This *Expenditure By-law No. EXP 2006-01* is to be construed as being remedial and is to be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

#### TENSE

7. Where a provision or schedule of this *Expenditure By-law No. EXP 2006-01* is expressed in the present tense, future tense or past tense, the provision applies to the circumstances as they may from time to time arise without reference to the present, future or past tenses.

#### HEAD NOTES

8. Head notes, marginal notes and headings form no part of this *Expenditure By-law No. EXP 2006-01* and are to be construed as being inserted for convenience of reference only.

#### SEVERANCE OF SECTIONS

9. A finding by a court of competent jurisdiction that a section or provision of this *Expenditure By-law No. EXP 2006-01* is void does not affect or bear upon the validity of any other section or provision of this By-law or this By-law as a whole, same remaining in full force and effect, subject to section 11 below, notwithstanding the severance of such void section or provision.

#### USE OF FORMS AND WORDS

10. In this *Expenditure By-law No. EXP 2006-01*,

(a) words signifying the masculine gender include the feminine gender and the neuter gender and, where necessary or the context permits, a person as defined in this *Expenditure By-law No. EXP 2006-01*,

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

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

#### AMENDMENTS

**11.** Any section of this *Expenditure By-law No. EXP 2006-01* may be amended by the band council through the means of a by-law passed and approved in accordance with the appropriate section or sections of the *Indian Act* or constitution or law of the band as the case may be.

APPROVED AND PASSED at a duly convened meeting of the Chief and Council of the Tsleil-Waututh Nation (Burrard Indian Band) held at the Tsleil Waututh Nation Administration Office, 3075 Takaya Drive, North Vancouver, BC on this 25th day of May, 2006.

[Leah George-Wilson]

Chief Leah George-Wilson

[Carleen Thomas]

Councillor Carleen Thomas

[Justin George]

Councillor Justin George

[Damian George]

Councillor Damian George

Councillor Jennifer Thomas

Comprising the majority of those members of the Band Council of the Tsleil-Waututh Nation (Burrard Indian Band) present at the aforesaid meeting, a quorum being three members and the number of members of the Band Council present being [5].

**TSLEIL-WAUTUTH FIRST NATION  
RATES BY-LAW 2006**

[Effective June 16, 2006]

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

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 Rates By-law 2006*.

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 *Rates By-law 2006*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 25th day of May, 2006.

[Leah George-Wilson]

Chief Leah George-Wilson

[Justin George]

Councillor Justin George

[Carleen Thomas]

Councillor Carleen Thomas

[Damian George]

Councillor Damian George

Councillor Jennifer Thomas



## SCHEDULE "A"

The Council of the Tsleil-Waututh First Nation (Burrard Indian Band) hereby adopts the following taxation rates for the 2006 taxation year for the following classes of property:

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 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	5.43572
Class 2 - Utilities	59.55158
Class 3 - Unmanaged Forest Land	0.0000
Class 4 - Major Industry	64.93798
Class 5 - Light Industry	40.48997
Class 6 - Business and Other	22.40108
Class 7 - Managed Forest Land	0.0000
Class 8 - Recreation/Non-Profit Organization	10.68495
Class 9 - Farm	0.0000

**WESTBANK FIRST NATION**  
**EXPENDITURE BY-LAW ANNUAL BUDGET 2006**  
**BY-LAW NO. 06-TX-02**

[Effective May 31, 2006]

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

**WHEREAS:**

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

**WHEREAS:**

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

**NOW THEREFORE BE IT HEREBY RESOLVED THAT:**

The Westbank First Nation Council enacts the following amending By-law.

**SHORT TITLE**

This amending by-law may be cited as the *Expenditure By-law Annual Budget 2006*.

**1.** That the following Schedule Expenditure By-law Annual Budget 2006 shall be added to the *Westbank First Nation Taxation Expenditure By-law 1995*;

**PASSED AND APPROVED** by the Westbank First Nation Council at a duly convened meeting of the Westbank First Nation Council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this [1st] day of [May], 2006.

[Robert Louie]

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Chief Robert Louie

[Mickey Werstuik]

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Councillor Mickey Werstuik

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Councillor Brian Eli

[Michael De Guevara]

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Councillor Michael De Guevara

[Loretta Swite]

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Councillor Loretta Swite

WESTBANK FIRST NATION  
Taxation Budget 2006

	Rate	Residential Class 1	Utilities Class 2	Light Industry Class 5	Business Class 6	Recreation Class 8	Farm Class 9
Class 1 Residential	8.4772						
Class 2 Utilities	35.1804						
Class 5 Light Industry	25.4316						
Class 6 Business/Other	22.0407						
Class 8 Recreation/Non-Profit	10.7660						
Class 9 Farm Classification	8.4772						
Sewer Parcel Fee	\$19.00						
<b>Budget</b>							
WFN Home Owner Grants	994,556	1.7582	7.2963	5.2745	4.5712	2.2328	1.7582
General Government Services	1,318,285	2.3304	9.6713	6.9913	6.0591	2.9596	2.3304
Protective Services	630,384	1.1144	4.6247	3.3431	2.8974	1.4153	1.1144
Recreation Services	221,545	0.3916	1.6253	1.1749	1.0183	0.4974	0.3916
Collections for other Governments	264,924	0.4683	1.9436	1.4050	1.2176	0.5948	0.4683
Transportation and Engineering Services	595,711	1.0531	4.3703	3.1593	2.7380	1.3374	1.0531
Fiscal Services	720,000	1.2728	5.2821	3.8184	3.3093	1.6164	1.2728
Environmental Health Services	50,000	0.0884	0.3668	0.2652	0.2298	0.1123	0.0884
	4,795,405	8.4772	35.1804	25.4317	22.0407	10.7660	8.4772

**WESTBANK FIRST NATION**  
**[TSINSTIKEPTUM] I.R. #10 LOCAL IMPROVEMENT**  
**CHARGE BY-LAW NO. 05-TX-03**

[Effective December 22, 2005]

A by-law to impose a Local Improvement Charge for the Lakeridge Sanitary Sewer System on Tsinstikeptum Indian Reserve No. 10.

WHEREAS 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*);

AND WHEREAS pursuant to section 59(1) of the *Taxation By-law*, Westbank First Nation may impose a local improvements charge;

AND WHEREAS pursuant to section 61(2) public meetings were held on March 12, 2003, June 23, 2003, September 25, 2003 and October 23, 2003 to consider representations;

AND WHEREAS the Westbank First Nation has constructed the Lakeridge Sanitary Sewer System on Tsinstikeptum Indian Reserve No. 10 (the "Lakeridge Sanitary Sewer System") and has deemed it necessary to impose a local improvement charge against all real property capable of being connected to the Lakeridge Sanitary Sewer System, whether or not the land or real property is connected to that system (the "Lakeridge Sanitary Sewerage Area").

NOW THEREFORE the Council of Westbank First Nation hereby enacts the following by-law.

1. A special assessment is authorized and shall be charged against all lands shown in the special assessment roll (identified as schedule "A" attached to and forming part of this by-law) as follows:

(a) On a prepayment basis, \$9,537.86 per dwelling unit shall be assessed in Lakeridge General. Where the charges are not prepaid, equal annual instalments in the amount of \$780.00 shall be added to and form part of the taxes on the said lands in each year for a period of 20 years commencing in the year 2006.

(b) On a prepayment basis, \$3,443.85 per dwelling unit shall be assessed in Lakeridge Tomat. Where the charges are not prepaid, equal annual instalments in the amount of \$282.00 shall be added to and form part of the taxes on the said lands in each year for a period of 20 years commencing in the year 2006.

(c) On a prepayment basis, \$2,979.61 per dwelling unit shall be assessed in Lakeridge Bayview Court Communal. Where the charges are not prepaid, equal

annual instalments in the amount of \$244.00 shall be added to and form part of the taxes on the said lands in each year for a period of 20 years commencing in the year 2006.

2. The amounts fixed above that are not prepaid include interest at the rate of 5.1 per cent per annum.

3. The Local Improvement charge imposed by this by-law shall commence in 2006 and continue up to and including 2025, provided that persons whose properties are subject to the local improvement charge under this by-law may commute that charge in accordance with section 59(5) of the *Taxation By-law*.

4. The Surveyor of Taxes shall act as the assessor in respect of appeals of the charges imposed under this by-law.

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

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled the *Westbank First Nation Property Taxation By-law No. 05-TX-03* being read for the first, and third and final time by the Council of the Westbank First Nation held at duly convened meetings.

1st Reading

Kelowna, British Columbia, this [8th] day of [August], 2005.

2nd Reading

Exempt from second reading as per section 60.9 of Westbank First Nation Constitution pertaining to enactment of a Local Revenue Law.

3rd Reading

Kelowna, British Columbia, this [12th] day of [December], 2005

\_\_\_\_\_  
Chief Robert Louie

\_\_\_\_\_  
[Mickey Werstuik]  
Councillor Mickey Werstuik

\_\_\_\_\_  
[Brian Eli]  
Councillor Brian Eli

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[Michael De Guevara]  
Councillor Michael De Guevara

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[Loretta Swite]  
Councillor Loretta Swite

**SCHEDULE "A"**  
**BYLAW 05-TX-03 LOCAL IMPROVEMENT CHARGES**  
**SPECIAL ASSESSMENT ROLL**  
**WESTBANK FIRST NATION**

Jur Num	Roll Num	Property Address	Jur Num	Roll Num	Property Address
194	26400.050	2197 TOMAT AVE	194	26400.238	2041 TOMAT AVE
194	26400.052	2193 TOMAT AVE	194	26400.240	2047 TOMAT AVE
194	26400.054	2191 TOMAT AVE	194	26400.242	2053 TOMAT AVE
194	26400.056	2189 TOMAT AVE	194	26400.244	2063 TOMAT AVE
194	26400.058	2187 TOMAT AVE	194	26400.246	2073 TOMAT AVE
194	26400.060	2185 TOMAT AVE	194	26400.248	2081 TOMAT AVE
194	26400.062	2181 TOMAT AVE	194	26400.250	2093 TOMAT AVE
194	26400.064	2177 TOMAT AVE	194	26400.252	2090 MANUEL RD
194	26400.066	2173 TOMAT AVE	194	26400.254	2086 MANUEL RD
194	26400.068	2169 TOMAT AVE	194	26400.256	2082 MANUEL RD
194	26400.070	2165 TOMAT AVE	194	26400.258	2078 MANUEL RD
194	26400.072	2159 TOMAT AVE	194	26400.260	2072 MANUEL RD
194	26400.074	2155 TOMAT AVE	194	26400.262	2066 MANUEL RD
194	26400.076	2151 TOMAT AVE	194	26400.264	2060 MANUEL RD
194	26400.078	2147 TOMAT AVE	194	26400.266	2054 MANUEL RD
194	26400.080	2143 TOMAT AVE	194	26400.268	ABEL ST
194	26400.086	2125 TOMAT AVE	194	26400.280	1995 TOMAT AVE
194	26400.088	2119 TOMAT AVE	194	26400.282	464 ABEL ST
194	26400.090	2113 TOMAT AVE	194	26400.284	460 ABEL ST
194	26400.092	2106 MICHELLE CRES	194	26400.286	456 ABEL ST
194	26400.094	2112 MICHELLE CRES	194	26400.288	1988 ABEL ST
194	26400.096	2122 MICHELLE CRES	194	26400.290	1987 ABEL ST
194	26400.098	2132 MICHELLE CRES	194	26400.292	1983 ABEL ST
194	26400.100	2138 MICHELLE CRES	194	26400.294	1977 ABEL ST
194	26400.102	2142 MICHELLE CRES	194	26400.296	1971 ABEL ST
194	26400.104	2146 MICHELLE CRES	194	26400.298	1970 ABEL ST
194	26400.106	2150 MICHELLE CRES	194	26400.300	1980 ABEL ST
194	26400.108	2154 MICHELLE CRES	194	26400.302	1986 ABEL ST
194	26400.110	2158 MICHELLE CRES	194	26400.304	415 ABEL PL
194	26400.112	2164 MICHELLE CRES	194	26400.306	421 ABEL PL
194	26400.114	2168 MICHELLE CRES	194	26400.308	427 ABEL PL
194	26400.116	2172 MICHELLE CRES	194	26400.310	433 ABEL PL
194	26400.118	2176 MICHELLE CRES	194	26400.312	439 ABEL PL
194	26400.120	2180 MICHELLE CRES	194	26400.314	436 ABEL PL
194	26400.122	2184 MICHELLE CRES	194	26400.316	430 ABEL PL
194	26400.124	2188 MICHELLE CRES	194	26400.318	424 ABEL PL
194	26400.126	2192 MICHELLE CRES	194	26400.320	418 ABEL PL
194	26400.128	2196 MICHELLE CRES	194	26400.322	1960 ABEL ST
194	26400.130	2189 MICHELLE CRES	194	26400.324	1940 ABEL ST
194	26400.132	2185 MICHELLE CRES	194	26400.326	1930 ABEL ST
194	26400.134	2181 MICHELLE CRES	194	26400.328	1926 ABEL ST
194	26400.136	2173 MICHELLE CRES	194	26400.330	1922 ABEL ST
194	26400.138	2177 MICHELLE CRES	194	26400.332	1923 ABEL ST
194	26400.140	2190 ESSEN RD	194	26400.334	1929 ABEL ST
194	26400.142	2182 ESSEN RD	194	26400.336	1935 ABEL ST
194	26400.144	2170 ESSEN RD	194	26400.338	1939 ABEL ST
194	26400.146	2162 ESSEN RD	194	26400.340	1943 ABEL ST
194	26400.148	2187 ESSEN RD	194	26400.342	1951 ABEL ST
194	26400.150	2183 ESSEN RD	194	26400.344	1959 ABEL ST
194	26400.152	2175 ESSEN RD	194	26400.346	1965 ABEL ST
194	26400.154	2165 ESSEN RD	194	26400.348	TOMAT AVE
194	26400.156	2157 ESSEN RD	194	26400.352	2157 ALEXANDER PL
194	26400.158	2151 MICHELLE CRES	194	26400.354	2155 ALEXANDER PL
194	26400.160	2144 ALEXANDER PL	194	26400.356	2153 ALEXANDER PL
194	26400.162	2148 ALEXANDER PL	194	26400.358	2180 TOMAT AVE
194	26400.164	2152 ALEXANDER PL	194	26400.360	2176 TOMAT AVE
194	26400.168	2156 ALEXANDER PL	194	26400.362	2172 TOMAT AVE

**SCHEDULE "A"**  
**BYLAW 05-TX-03 LOCAL IMPROVEMENT CHARGES**  
**SPECIAL ASSESSMENT ROLL**  
**WESTBANK FIRST NATION**

Jur Num	Roll Num	Property Address
194	26400.170	2160 ALEXANDER PL
194	26400.172	2162 ALEXANDER PL
194	26400.174	2149 ALEXANDER PL
194	26400.176	2145 ALEXANDER PL
194	26400.178	2141 ALEXANDER PL
194	26400.180	2137 MICHELLE CRES
194	26400.182	2131 MICHELLE CRES
194	26400.184	2121 MICHELLE CRES
194	26400.186	2117 MICHELLE CRES
194	26400.188	2095 MANUEL RD
194	26400.190	2091 MANUEL RD
194	26400.192	2087 MANUEL RD
194	26400.194	2083 MANUEL RD
194	26400.196	2075 MANUEL RD
194	26400.198	2069 MANUEL RD
194	26400.200	2061 MANUEL RD
194	26400.202	2055 MANUEL RD
194	26400.204	2049 DERRICKSON PL
194	26400.206	2043 DERRICKSON PL
194	26400.208	2039 DERRICKSON PL
194	26400.210	2035 DERRICKSON PL
194	26400.212	2031 DERRICKSON PL
194	26400.214	2027 DERRICKSON PL
194	26400.216	2023 DERRICKSON PL
194	26400.218	453 ABEL ST
194	26400.220	2022 DERRICKSON PL
194	26400.222	2032 DERRICKSON PL
194	26400.224	2044 DERRICKSON PL
194	26400.226	2037 MANUEL RD
194	26400.228	2029 TOMAT AVE
194	26400.230	2021 TOMAT AVE
194	26400.232	2013 TOMAT AVE
194	26400.234	2005 TOMAT AVE
194	26400.236	457 ABEL ST

Jur Num	Roll Num	Property Address
194	26400.364	2168 TOMAT AVE
194	26400.366	2164 TOMAT AVE
194	26400.368	2160 TOMAT AVE
194	26400.370	2156 TOMAT AVE
194	26400.372	2152 TOMAT AVE
194	26400.374	2148 TOMAT AVE
194	26400.410	1904 BAYVIEW CRT
194	26400.412	BAYVIEW CRT
194	26400.414	BAYVIEW CRT
194	26400.416	1916 BAYVIEW CRT
194	26400.418	1920 BAYVIEW CRT
194	26400.420	1924 BAYVIEW CRT
194	26400.422	BAYVIEW CRT
194	26400.424	1932 BAYVIEW CRT
194	26400.426	1936 BAYVIEW CRT
194	26400.428	1940 BAYVIEW CRT
194	26400.430	1944 BAYVIEW CRT
194	26400.432	1948 BAYVIEW CRT
194	26400.434	1952 BAYVIEW CRT
194	26400.436	BAYVIEW CRT
194	26400.438	BAYVIEW CRT
194	26400.440	1949 BAYVIEW CRT
194	26400.442	1945 BAYVIEW CRT
194	26400.444	1941 BAYVIEW CRT
194	26400.446	1937 BAYVIEW CRT
194	26400.448	1933 BAYVIEW CRT
194	26400.450	1929 BAYVIEW CRT
194	26400.452	1925 BAYVIEW CRT
194	26400.454	1921 BAYVIEW CRT
194	26400.456	1917 BAYVIEW CRT
194	26400.458	1913 BAYVIEW CRT
194	26400.460	BAYVIEW CRT
194	26400.462	1905 BAYVIEW CRES
194	26400.464	1881 BAYVIEW CRT
194	26400.466	1877 BAYVIEW CRT

**BAYVIEW CRT.**

Jur Num	Roll Num	Property Address
194	26400.470	1866 BAYVIEW CRT
194	26400.472	1870 BAYVIEW CRT
194	26400.474	1874 BAYVIEW CRT
194	26400.476	1878 BAYVIEW CRT
194	26400.480	1882 BAYVIEW CRT
194	26400.482	1873 BAYVIEW CRT
194	26400.484	1869 BAYVIEW CRT
194	26400.486	1865 BAYVIEW CRT

**TOMAT AVENUE**

Jur Num	Roll Num	Property Address
194	26400.376	2140 TOMAT AVE
194	26400.378	2136 TOMAT AVE
194	26400.380	2126 TOMAT AVE
194	26400.382	2120 TOMAT AVE
194	26400.384	2114 TOMAT AVE
194	26400.386	2112 TOMAT AVE
194	26400.388	2108 TOMAT AVE
194	26400.390	2094 TOMAT AVE
194	26400.392	2082 TOMAT AVE
194	26400.394	2074 TOMAT AVE
194	26400.396	2064 TOMAT AVE
194	26400.398	2054 TOMAT AVE
194	26400.400	2048 TOMAT AVE
194	26400.402	2042 TOMAT AVE
194	26400.404	2036 TOMAT AVE
194	26400.406	2030 TOMAT AVE
194	26400.408	2022 TOMAT AVE
194	26400.062	2139 TOMAT AVE
194	26400.064	2131 TOMAT AVE



**WESTBANK FIRST NATION**  
**TAX RATE SCHEDULE AMENDING BY-LAW 2006**  
**BY-LAW NO. 06-TX-01**

[Effective May 31, 2006]

**WHEREAS:**

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

**WHEREAS:**

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

**WHEREAS:**

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

**NOW THEREFORE BE IT HEREBY RESOLVED THAT:**

The Westbank First Nation Council enacts the following amending by-law.

**SHORT TITLE**

This amending by-law may be cited as the *Tax Rate Schedule Amending By-law 2006*.

**1.** That the following Schedule II - Tax Rate Schedule 2006 shall be added to the *Westbank First Nation Property Taxation By-law 95-TX-08* passed by Chief and Council on December 11, 1995 and approved by the Minister April 23, 1996.

**PASSED AND APPROVED** by the Council Westbank First Nation at a duly convened meeting of the Westbank First Nation Council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this   1st   day of   May  , 2006.

[Robert Louie]

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Chief Robert Louie

[Mickey Werstuik]

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Councillor Mickey Werstuik

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Councillor Brian Eli

[Michael De Guevara]

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Councillor Michael De Guevara

[Loretta Swite]

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Councillor Loretta Swite

2006 TAX RATE SCHEDULE

By-law No. 06-TX-01  
For the Taxation Year 2006

SCHEDULE “II”

Property Classes Within Each Taxation District  
(Section 18.1)

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4
Name of Taxation District	Reserves Comprising Taxation District	Property Classes	Tax Rates for the Taxation Year 2006
Taxation District Westbank First Nation	The reserve lands of the Westbank First Nation  IR#9 and IR#10	1. Residential	8.4772
		2. Utilities	35.1802
		3. Unmanaged Forest Land	N/A
		4. Major Industry	N/A
		5. Light Industry	25.4315
		6. Business & Other	22.0406
		7. Managed Forest Land	N/A
		8. Recreational Property/ Non-Profit Organization	10.7660
		9. Farm	8.4772

**WESTBANK FIRST NATION**  
**[TSINSTIKEPTUM] I.R. #9 STQA? KW LNIW'T**  
**COMMUNITY HEALTH BUILDING PROJECT**  
**CAPITAL EXPENDITURE BY-LAW NO. 05-TX-06**

[Effective December 19, 2005]

To authorize the expenditure of a maximum of Three Hundred Thousand Dollars (\$300,000.00) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of constructing the STQA? Kw LNIW'T Community Health Building Capital Project within the Tsinstikeptum Indian Reserve No. 9.

**WHEREAS:**

A. Pursuant to Section 83(1) of the *Indian Act* and the Westbank First Nation's inherent right of self-government, the Westbank First Nation has enacted the *Westbank First Nation Property Taxation By-law 95-TX-08* and subsequent amendments (the *Taxation By-law*);

B. In accordance with section 12(3)(1) of the *Taxation By-law*, the Westbank First Nation 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 separate by-law;

C. Pursuant to the *Westbank First Nation Expenditure By-law 1995* and subsequent amendments (the *Expenditure By-law*) Westbank First Nation is authorized to expend moneys raised pursuant to the *Taxation By-law* for local purposes, including the provision of local services on Reserve and capital projects;

D. The Council of the Westbank First Nation deems it desirable and in the best interests of the members of the Westbank First Nation to design and construct the STQA? Kw LNIW'T Community Health Building Capital project within Tsinstikeptum Indian Reserve No. 9.

E. The Westbank First Nation has estimated the total contribution to construction of the STQA? Kw LNIW'T Community Health Building Capital Project to be \$300,000 as outlined in Schedule "A" to this by-law.

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

**SHORT TITLE**

**1.** This By-law may be cited for all purposes as the *I.R. #9 STQA? Kw LNIW'T Community Health Building Capital Expenditure By-law No. 05-TX-06*.

## EXPENDITURE AUTHORIZATION

2. The Westbank First Nation hereby acknowledges this is in the best interests of the members of the Westbank First Nation to construct the STQA? Kw LNIW'T Community Health Building Capital project as identified in Schedule "A" to this by-law.

3. The Westbank First Nation hereby approves the expenditure of not more than Three Hundred Thousand Dollars (\$300,000.00) from the Cumulative Fund for the purposes of constructing the STQA? Kw LNIW'T Community Health Building Capital Project (the "Project Funds").

4. The Westbank First Nation also authorizes the expenditure of all or a portion of the Project Funds to acquire all such lands, easements, rights-of-way, licences, permits, rights and authorities as may be required or desirable for or in connection with the construction of the STQA? Kw LNIW'T Community Health Building Project within Tsinstikeptum Reserve No. 9.

5. Any of the Project Funds not expended on the STQA? Kw LNIW'T Community Health Building Project or incidental costs related thereto as identified incidental thereto, will be reimbursed to and deposited in the "Cumulative Fund".

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

### BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled the *STQA? Kw LNIW'T Community Health Building Project Westbank First Nation By-law No. 05-TX-06* being read for the first, third and final time by the Council of the Westbank First Nation held at duly convened meetings.

1st Reading

Kelowna, British Columbia, this  [31st]  day of  [October] , 2005.

2nd Reading

Exempt from second reading as per section 60.9 of the Westbank First Nation Constitution pertaining to enactment of a Local Revenue Law.

3rd Reading

Kelowna, British Columbia, this  [31st]  day of  [October] , 2005.

[Robert Louie]

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Chief Robert Louie

[Mickey Werstuik]

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Councillor Mickey Werstuik

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Councillor Brian Eli

[Michael De Guevara]

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Councillor Michael De Guevara

[Loretta Swite]

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Councillor Loretta Swite

SCHEDULE "A"

BUDGET FOR PROPOSED COMMUNITY HEALTH BUILDING

ITEM	COST	FUNDING SOURCE
Engineering services for design and construction	\$300,000	WFN LGS
TOTAL	\$300,000	

**WESTBANK FIRST NATION**  
**TSINSTIKEPTUM I.R. NO. 10 LAKERIDGE SEWER PROJECT**  
**CAPITAL EXPENDITURE BY-LAW AMENDMENT NO. 05-TX-01\***

[Effective December 16, 2005]

To authorize the expenditure of a maximum of Eight Hundred Seventy Eight Thousand Six Hundred Fifty Six Dollars (\$878,656.00) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose to complete construction of the Lakeridge Sewer Project within the Tsinstikeptum Indian Reserve No. 10.

**WHEREAS:**

A. Pursuant to Section 83(1) of the *Indian Act* and Westbank First Nation's inherent right of self-government, Westbank First Nation has enacted the *Westbank First Nation Property Taxation By-law 95-TX-08* and subsequent amendments (the *Taxation By-law*);

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

C. Pursuant to the *Westbank First Nation Expenditure By-law 1995* and subsequent amendments (the *Expenditure By-law*) Westbank First Nation is authorized to expend moneys raised pursuant to the *Taxation By-law* for local purposes, including the provision of Local Services on Reserve and capital projects;

D. The Council of the Westbank First Nation deems it desirable and in the best interest of the Band members to advance further funds to complete the Lakeridge Sewer Project.

E. Westbank First Nation has concluded the total additional cost to complete construction of the Lakeridge Sewer Project to be not more than \$878,656.00 as outlined in Schedule "A" to this by-law.

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

**SHORT TITLE**

**1.** This By-law may be cited for all purposes as the *I.R. No. 10 Lakeridge Sewer Project Capital Expenditure Amendment By-law No. 05-TX-01*.

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\* 1. This *Capital Expenditure Amendment By-law* amends the *Westbank First Nation IR #10 Lakeridge Sewer Project Expenditure By-law No. 03-TX-04*.



## EXPENDITURE AUTHORIZATION

2. The Westbank First Nation hereby acknowledges that it is in the best interests of the members of the Westbank First Nation to complete construction of the Lakeridge sewer project as summarized in Schedule "A" to this by-law.

3. Westbank First Nation hereby approves the expenditure of not more than Eight Hundred Seventy Eight Thousand Six Hundred Fifty Six Dollars (\$878,656.00) from the Cumulative Fund for the purposes of completion of construction of the Lakeridge Sewer Project (the "Project Funds").

4. Westbank First Nation also authorizes the expenditure of all or a portion of the Project Funds to acquire all such lands, easements, rights-of-way, licences, permits, rights and authorities as may be required or desirable for or in connection with the completion of construction of the Lakeridge Sewer Project.

5. Any of the completion of Project Funds not expended on the Lakeridge Sewer Project or incidental costs related thereto, will be reimbursed to and deposited in the Cumulative Fund upon completion of the Lakeridge Sewer Project.

## EFFECTIVE

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

### BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled the *Tsinstikeptum I.R. No. 10 Lakeridge Sewer Project Capital Expenditure Amendment By-law No. 05-TX-01* being read for the first and third and final time by the Council of the Westbank First Nation held at duly convened meetings.

1st Reading

Kelowna, British Columbia, the  [31st]  day of  [October] , 2005.

2nd Reading

Exempt from second reading as per section 60.9 of Westbank First Nation Constitution pertaining to enactment of a Local Revenue Law.

3rd Reading

Kelowna, British Columbia, the  [31st]  day of  [October] , 2005.

[Robert Louie]

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Chief Robert Louie

[Mickey Werstuik]

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Councillor Mickey Werstuik

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Councillor Brian Eli

[Mike De Guevara]

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Councillor Mike De Guevara

[Loretta Swite ]

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Councillor Loretta Swite

**SCHEDULE "A"**  
**IR #10 Lakeridge Sewer Project Capital**  
**Expenditure Amendment By-law 05-TX-01**

Lakeridge Costing	210	Total Cost Per Area	Cost Per Property	Okanagan Basin Water Board Grant	Grant Per Property	Improvement Charge Per Property	Annual Charge Per Property on tax notice
Lakeridge General: 183 Properties	183	2,128,571	11,632	383,143	2,094	9,538	780
Lakeridge Tomat Communal: 19 Properties	19	79,797	4,200	14,363	756	3,444	282
Lakeridge Bayview CR: 8 Properties	8	29,069	3,634	5,232	654	2,980	244
Lakeridge Latecomers: 66 Properties	66	633,600	9,600	114,048	1,728	7,872	
	276	2,871,037		516,787			
<b>Contributions:</b>							
Draining System Repairs Reallocations		60,000					
Cost Sharing RDCCO		50,000		407,619,000			
IR #10 Contributions (Incl. INAC)		297,619					
Surplus in 02-TX-01 By-law		3,278,656					
		<u>2,400,000</u>					
Previously Approved By-law 03-TX-04		878,656					
By-law 05-TX-01							

**WESTBANK FIRST NATION  
TSINSTIKEPTUM I.R. NO. 10 LINDLEY BUILDING  
SIGNAGE PROJECT CAPITAL  
EXPENDITURE BY-LAW NO. 05-TX-07**

[Effective December 16, 2005]

A by-law to authorize the expenditure of a maximum of Thirty Four Thousand Nine Hundred and Three Dollars (\$34,903.00) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of constructing the Lindley Building Signage Project within the Tsinstikeptum Indian Reserve No. 10.

**WHEREAS:**

A. Pursuant to Section 83(1) of the *Indian Act* and Westbank First Nation's inherent right of self-government, Westbank First Nation has enacted the *Westbank First Nation Property Taxation By-law 95-TX-08* and subsequent amendments (the *Taxation By-law*);

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

C. Pursuant to the *Westbank First Nation Expenditure By-law 1995* and subsequent amendments (the *Expenditure By-law*) Westbank First Nation is authorized to expend moneys raised pursuant to the *Taxation By-law* for local purposes, including the provision of Local Services on Reserve and capital projects;

D. The Council of Westbank First Nation deems it desirable and in the best interest of the Band members to advance funds to construct the Tsinstikeptum Indian Reserve No.10 Lindley Building Signage Project;

E. Westbank First Nation has estimated the total cost of construction of the Tsinstikeptum No. 10 Lindley Building Signage Project to be not more than \$34,903.00 as outlined in Schedule "A" to this by-law.

NOW THEREFORE the Council of Westbank First Nation hereby enacts the following by-law;

**SHORT TITLE**

**1.** This By-law may be cited for all purposes as the *Tsinstikeptum I.R. No. 10 Lindley Building Signage Project Capital Expenditure By-law No. 05-TX-07*.

## EXPENDITURE AUTHORIZATION

2. Westbank First Nation hereby acknowledges that it is in the best interests of the members of Westbank First Nation to construct the Tsinstikeptum I.R. No. 10 Lindley Building Signage Project as summarized in Schedule “A” to this by-law.

3. Westbank First Nation hereby approves the expenditure of not more than Thirty Four Thousand Nine Hundred and Three Dollars (\$34,903.00) from the Cumulative Fund for the purposes of designing and constructing the Tsinstikeptum IR No.10 Lindley Building Signage Project (the “Project Funds”).

4. Any of the Project Funds not expended on the Tsinstikeptum I.R. No. 10 Lindley Building Signage Project or incidental costs related thereto, will be reimbursed to and deposited in the Cumulative Fund upon completion of the Tsinstikeptum I.R. No. 10 Lindley Building Signage Project.

## EFFECTIVE

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

### BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled the *Tsinstikeptum I.R. No. 10 Lindley Building Signage Project Westbank First Nation By-law No. 05-TX-07* being read for the first, third and final time by the Council of Westbank First Nation held at duly convened meetings.

#### 1st Reading

Kelowna, British Columbia, this [31st] day of [October], 2005

#### 2nd Reading

Exempt from second reading as per section 60.9 of Westbank First Nation Constitution pertaining to enactment of a Local Revenue Law.

#### 3rd Reading

Kelowna, British Columbia, this [31st] day of [October], 2005

[Robert Louie]

Chief Robert Louie

[Mickey Werstuik]

Councillor Mickey Werstuik

Councillor Brian Eli

[Michael De Guevara]

Councillor Michael De Guevara

[Loretta Swite]

Councillor Loretta Swite

## SCHEDULE "A"

## Tsinstikeptum I.R. No. 10 Lindley Building Signage Project

ITEM	WFN (LGS) LOCAL GOVERNMENT SERVICES	YEAR OF EXPENDITURE
Stage I – construction & materials	\$ 31,730.00	2005
Contingency fund 10%	\$ 3,173.00	2005
<u>TOTAL</u>	<u>\$ 34,903.00</u>	2005

**WHISPERING PINES/CLINTON INDIAN BAND  
2006 RATES BY-LAW**

[Effective July 10, 2006]

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

AND WHEREAS the Council of the Whispering Pines/Clinton First Nation (also known as the Whispering Pines/Clinton Indian Band) enacted the *Whispering Pines/Clinton First Nation Property Taxation By-law* on December 8, 1995;

NOW BE IT THEREFORE RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsection 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 2006 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 *2006 Rates By-law*.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Whispering Pines/Clinton Indian Band Administration Office, Whispering Pines/Clinton Indian Band IR#4, 615 Whispering Pines Drive, Kamloops, BC V2B 8S4, this 8th day of June, 2006.

A quorum of Council consists of (2) Band Councillors.

[Michael LeBourdais]

Chief Michael T. LeBourdais

[Jack Bones]

Councillor Jack Bones

[Edward LeBourdais]

Councillor Edward LeBourdais

## SCHEDULE "A"

The Council of the Whispering Pines/Clinton Indian Band hereby adopts the following taxation rates for the 2006 taxation year for the following class of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under schedule 11 and section 17 of the <i>Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law No. 1 (1995)</i> .	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	6.5822
Class 2 - Utilities	27.2753
Class 3 - Unmanaged Forest Land	
Class 4 - Major Industry	25.0340
Class 5 - Light Industry	20.5842
Class 6 - Business and Other	18.4829
Class 7 - Managed Forest Land	9.4962
Class 8 - Recreational/Non-Profit Organization	7.6933
Class 9 - Farm	9.5933



**OPASKWAYAK CREE NATION**  
**OCN ANNUAL TAX RATE BY-LAW NO. 1, 2006**

[Effective May 15, 2006]

WHEREAS pursuant to section 3.1 of the *OCN Land Tax By-law 1996* Chief and Council may in each year pass a by-law levying a land tax rate, and may prescribe a different rate for each class of property described in the *Land Tax By-law*;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof:

1. For the purposes of subsections 3.1(1) and (3) of the *OCN Land Tax By-law 1996* there are hereby levied for the taxation year 2006 the following tax rates for each class of property:

Residential 1 (10)	24.9 mills on 45% of assessment value
Residential 2 (20)	24.9 mills on 45% of assessment value
Farm Property (30)	24.9 mills on 33% of assessment value
Pipeline Property (51)	24.9 mills on 50% of assessment value
Railway Property (52)	24.9 mills on 25% of assessment value
Other Property (60)	24.9 mills on 65% of assessment value
Golf Course Property (70)	24.9 mills on 8.7% of assessment value

2. For the purpose of various provisions of the *OCN Land Tax By-law 1996* the following fees and charges are established:

Copy of the assessment roll	\$50.00
Copy of a portion of the assessment roll (per page)	\$0.25/page
Filing an appeal with the Assessment Appeal Board	\$20.00
Tax Certificate	\$20.00

3. For the purposes of Section 10.4(3) of the *OCN Land Tax By-law 1996*, the penalty rate in respect of unpaid taxes is 1.25% per month.

4. This by-law may be cited for all purposes as the *OCN Annual Tax Rate By-law No. 1, 2006*.

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

APPROVED AND PASSED at a duly convened meeting of the Chief and Council of the Opaskwayak Cree Nation at the Opaskwayak Cree Nation Reserve No. 21E in Manitoba this [31st] day of [March], 2006.

A quorum of council consists of 5 OCN councillors.

[A/ Don Lathlin]

Chief

[Karen Innes]

Councillor

[Maureen Brown]

Councillor

[Kerry Bignell]

Councillor

[Danny Young]

Councillor

[Mike Constant]

Councillor

[Clarence Constant]

Councillor

[Gary Cook]

Councillor

[Norman Glen Ross]

Councillor

**SHESHATSHIU INNU FIRST NATION  
TELECOMMUNICATIONS COMPANIES TAXATION BY-LAW  
BY-LAW NO. 2006-1**

[Effective May 15, 2006]

WHEREAS pursuant to section 83 of the *Indian Act*, R.S.C. 1985, c.I-5, as amended, a band may, subject to the approval of the Minister of Indian Affairs and Northern Development, make by-laws for taxation for local purposes of land, or interests in land, in the reserve including rights to occupy, possess or use land in the reserve;

AND WHEREAS it is the practice in the Province of Newfoundland and Labrador for telecommunications companies to pay a tax upon a percentage of the gross receipts within a local jurisdiction;

BE IT THEREFORE RESOLVED that the Band Council of the Sheshatshiu Innu First Nation adopt the following by-law in an express exercise of its rights under section 83 of the *Indian Act*.

**ARTICLE 1  
SHORT TITLE**

**1.1** This by-law may be cited as the *Telecommunications Companies Taxation By-law*.

**ARTICLE 2  
DEFINITIONS**

**2.1** In this by-law

- (a) “Band” means the Sheshatshiu Innu First Nation;
- (b) “Band Council” means the council of the Sheshatshiu Innu First Nation Band;
- (c) “Customer” means a Person who uses or purchases any kind of service from a Telecommunications Company;
- (d) “Gross Receipts” means all revenue generated by a Telecommunications Company arising from services provided to and used by Customers on the Reserve and, in the case of a telephone company as defined in subsection 2(h)(iv) of the *Taxation Act* shall include revenue from long distance calls and other services billed to Customers on the Reserve whether from cellular, mobile, portable or stationary telephones; and there shall be a deduction from “Gross Receipts” of any amounts of uncollectible accounts on the Reserve;

(e) “Person” includes an individual, a corporation, partnership, government department or agency, agent or trustee, their heirs, executors, administrators or legal representatives;

(f) “Reserve” means Sheshatshiu Indian Reserve # 3 to be set apart by the Federal Crown for the use and benefit of the Sheshatshiu Innu First Nation, and any other reserve(s) of the Band as may be set apart and any special reserve(s) pursuant to section 36 of the *Indian Act*;

(g) “Surveyor of Taxes” means the person appointed by the Band Council as the Surveyor of Taxes pursuant to this by-law;

(h) “*Taxation Act*” means the *Taxation of Utilities and Cable Television Companies Act*, SNL 1992 ch. T-0.1, as amended from time to time and includes successor legislation;

(i) “Telecommunications Company” includes a corporation, person or association of persons owning, controlling or operating a telecommunications system or lines on the Reserve or providing telecommunications services through property, other than personal property, located on the Reserve.

### ARTICLE 3

#### EXEMPTIONS

**3.1** The property or interest of a Telecommunications Company wholly owned by the Band or any member of the Band is exempt from taxation.

**3.2** The Band Council may, by resolution, enter into an agreement with any Person to exempt that Person from taxation pursuant to this by-law, in whole or in part, where the Band Council considers such agreement and exemption to be in the best interest of the Band.

### ARTICLE 4

#### ASSESSMENT AND TAXATION

**4.1** The on-Reserve property interests of a Telecommunications Company shall be assessed on the basis of the Gross Receipts of that Company as generated from Customers on the Reserve.

**4.2** Every Telecommunications Company shall provide the Surveyor of Taxes with a detailed statement by March 1 in each year showing the Gross Receipts of that Company from the Reserve for the previous year ending on December 31.

**4.3** The on-Reserve property interests of a Telecommunications Company assessed pursuant to Article 4.1 of this by-law are taxable at the rate of two and one-half percent (2.5%) of the Gross Receipts of the Company in the previous year, or any higher percentage as may be established from time to time by the *Taxation*

Act for taxation by the Province or municipalities. The Surveyor of Taxes shall assess such a tax based on this percentage of Gross Receipts.

**4.4** Where the Telecommunications Company does not submit a detailed statement of its Gross Receipts by March 1, pursuant to Article 4.2, the Surveyor of Taxes shall estimate, and the Band Council shall approve, the Gross Receipts of the Telecommunications Company for the preceding year and assess a tax pursuant to Article 4.3 based upon its estimate.

**4.5** Where the Telecommunications Company provides a statement or records to the Surveyor of Taxes, after the Surveyor of Taxes makes an estimate under Article 4.4, that show an amount of Gross Receipts different from that estimated, the Surveyor of Taxes shall either rebate any excess tax paid by crediting the rebate to the next year's tax or add the additional amount owing to the next year's tax payable under this by-law.

**4.6** Taxes assessed under this by-law are a debt due to the Sheshatshiu Innu First Nation by the Telecommunications Company.

**4.7** The tax provided for in this by-law shall be in lieu of all other tax which may be imposed on the Telecommunications Company's interest on the Reserve.

## ARTICLE 5

### ADMINISTRATION

**5.1** The Band Council shall by resolution appoint a Surveyor of Taxes.

**5.2** The Surveyor of Taxes shall be responsible for the administration and implementation of the provisions of this by-law.

**5.3** The Surveyor of Taxes shall prepare a report to the Band Council on or before April 1 in each year. The report shall include:

- (a) A summary of the statements made under Article 4.2, any estimates made under Article 4.4, any statements or records received under Article 4.5 and adjustments made as a result thereof;
- (b) The amount of the tax assessed and to be levied against each Telecommunications Company pursuant to Article 4.3 for the current year; and
- (c) The recommendation of the Surveyor of Taxes with respect to the administration of this by-law.

**5.4** Upon approval by the Band Council of the report made pursuant to Article 5.3, the Surveyor of Taxes shall forthwith issue a Tax Notice to each Telecommunications Company setting out the amount assessed and due and payable under this by-law.

**5.5** The taxes assessed pursuant to this by-law are due and payable within thirty (30) days of receipt of the Tax Notice issued pursuant to Article 5.4.

**5.6** In addition to and separate from any penalty or enforcement that may be imposed under this by-law, interest shall run on all taxes that are due and payable at the rate of one and a half percent (1.5%) interest per month.

## ARTICLE 6

### TAX COLLECTION

**6.1** If the taxes imposed under this by-law remain unpaid after December 31 of the year in which they are levied, the Band Council may bring an action in a court of competent jurisdiction to collect the debt.

**6.2** Taxes due and payable are a special lien and encumbrance on the Reserve interests of a Telecommunications Company.

## ARTICLE 7

### IMPOSITION PROVISION

**7.1** The Surveyor of Taxes shall forthwith notify by registered mail each Telecommunications Company to which this by-law applies that this by-law is in effect, and provide a copy of this by-law by registered mail to same.

**7.2** Every Telecommunications Company to which this by-law applies shall commence tracking Gross Receipts, within sixty (60) days after the notice under Article 7.1 is mailed until December 31 of that year, and tax shall be assessed and payable on Gross Receipts tracked from the date such tracking commences.

## ARTICLE 8

### APPEALS

**8.1** A Telecommunications Company may appeal an assessment of tax to a court of competent jurisdiction.

**8.2** The Band Council may appeal the calculation of Gross Receipts based on the records or statements supplied under Article 4.2 or 4.5 to a court of competent jurisdiction.

This resolution was made at a duly convened meeting of the Band Council of the Sheshatshiu Innu First Nation, dated [April 28], 2006.

Those in favour of the resolution: [5]

A quorum of the Band Council is [4] members.

[Anastasia Oupee]

Chief

[Christine Nuna]

Councillor

[Mary Jane Nui]

Councillor

[Etienne Rich]

Councillor

[Sam Nui]

Councillor

**MILLBROOK FIRST NATION  
2006 RATES BY-LAW**

[Effective May 18, 2006]

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

AND WHEREAS the Council of the Millbrook First Nation, enacted the *Land Tax By-law* on June 3, 1996;

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

1. This by-law may be cited for all purposes as the *Millbrook First Nation 2006 Rates By-law*.

2. Pursuant to Section 11 of the *Land Tax By-law*, the rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2006 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 [April], 2006.

A quorum of Council consists of 7.

Moved by: [Clara Gloade] Seconded by: [Robert Gloade]

[Lawrence Paul]  
Chief Lawrence Paul

[Barry Gloade]  
Councillor Barry Gloade

[Alex Cope]  
Councillor Alex Cope

[Vernon Gloade]  
Councillor Vernon Gloade

[Lloyd Johnson]  
Councillor Lloyd Johnson

[Loretta Bernard]  
Councillor Loretta Bernard

[Colin Bernard]  
Councillor Colin Bernard

[Chris Nasson]  
Councillor Chris Nasson

[Clara Gloade]  
Councillor Clara Gloade



[Peter Gloade]

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Councillor Peter Gloade

[Barry Martin]

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Councillor Barry Martin

[Robert Gloade]

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Councillor Robert Gloade

[Adrian Gloade]

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Councillor Adrian Gloade

## SCHEDULE "A"

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

Class of Property as prescribed in section 11 of the <i>Land Tax By-law</i> .	Rates of Tax applied against each \$1,000 of assessed value of the Land and Improvements as determined in accordance with Part V of the <i>Land Tax By-law</i> .
Class 1 - Residential - Truro	\$17.60
Class 2 - Commercial - Truro	\$33.70
Class 3 - Residential - Truro Heights	\$7.70
Class 4 - Commercial - Truro Heights	\$18.00
Class 5 - Commercial - Sheet Harbour	\$29.89
Class 6 - Commercial - Cole Harbour	\$32.62
Class 7 - Residential - Sheet Harbour	\$11.76
Class 8 - Residential - Cole Harbour	\$12.83

**KEESEEKOOSE FIRST NATION  
TRUST REVENUE APPROPRIATIONS AND  
EXPENDITURE BY-LAW NO. 2005-01**

[Effective December 16, 2005]

**PREAMBLE:**

WHEREAS the Keeseekoose First Nation and Her Majesty the Queen in Right of Canada (“Canada”) initialed and intend to execute the Cote, Key and Keeseekoose First Nations Pelly Haylands Settlement Agreement dated for reference October 4, 2005 (the “Settlement Agreement”);

AND WHEREAS Canada has agreed to pay to the Keeseekoose First Nation the sum of \$23,603,325.00 (the “Compensation”) pursuant to the Settlement Agreement for the wrongful alienation and loss of use of the Pelly Haylands;

AND WHEREAS the Keeseekoose First Nation has approved the establishment of the Keeseekoose Haylands Trust to receive the compensation, and intends the Trust to be a long term asset for the benefit of the present and future members of the Keeseekoose First Nation;

AND WHEREAS section 83 of the *Indian Act* and the inherent right of self-government of the Keeseekoose First Nation permit the passing of by-laws in relation to the appropriation and expenditure of monies of the First Nation to defray expenses of the First Nation;

AND WHEREAS the Council of the Keeseekoose First Nation has determined that it is in the interests of the First Nation to use the Compensation and the income generated by the Compensation for community developments and the purchase of replacement lands;

NOW THEREFORE Council of the Keeseekoose First Nation at a duly convened meeting of a quorum of the Council, without prejudice to, but rather in express affirmation of its right of self-government, hereby enact the following by-law.

**SHORT TITLE**

1. This by-law may be cited as the *Trust Appropriations By-law*.

**DEFINITIONS**

- 2.(1) In this by-law, including the attached schedule:

- (a) “Allocated Revenue” means the 30% of the Annual Return of the Capital Account as defined in section 12.

- (b) “Annual Return” means, in respect to the Capital Account, the revenues realized from the account together with the revenues realized from the Authorized Investments purchased with funds from the Capital Account, determined in accordance with Canadian generally accepted accounting principles for trusts including, but not limited to, interest, dividends, and the taxable portion of the aggregate of the capital gains realized by the Trust during the Fiscal Year less the aggregate of the capital losses realized by the Trust during such Fiscal Year;
- (c) “Authorized Expenses” mean those expenses of the Trust as defined in the Trust Agreement and which are paid by the Trustee in accordance with the Trust Agreement;
- (d) “Authorized Loan Repayments” means the payment, in accordance with section 14 of principal and interest due and payable by the Keeseekoose First Nation in respect of any loan that is authorized by section 14 of this by-law;
- (e) “Band Meeting” means a meeting called by Council to be held on the Keeseekoose Reserve for which ten (10) days’ notice of time, date, place and purpose of the meeting has been posted at locations designated by Band Council Resolution, and which is attended by at least seventy-five (75) Electors;
- (f) “Capital Account” means the trust account established under the Keeseekoose Haylands Trust Agreement;
- (g) “Council” means the Chief and members of the Council elected in accordance with the Customary Election Regulations of the First Nation in effect from time to time;
- (h) “Elector” means a Member of the First Nation who has achieved the age of 18 years on voting day;
- (i) “Financial Institution” means a bank named in Schedule 1 of the *Bank Act*, R.S.C. 1985, c.B-1, or an institution registered under the *Trust and Loan Companies Act*, S.C. 1991, c.45;
- (j) “Fiscal Year” means the period January 1 to December 31;
- (k) “Member” means a member of the First Nation as set out in the Membership Code of the Keeseekoose First Nation as may be in effect from time to time;
- (l) “Membership List” means a list of Members of the First Nation as maintained by the First Nation;
- (m) “Referendum” means a referendum held in accordance with the procedures set out in the *Indian Referendum Regulations*, C.R.C. 1978, c.957, as amended, subject to all necessary modifications as the context requires;

- (n) “Replacement Land” means land (which may include mines, minerals and/or improvements) purchased by the First Nation to be set aside as reserve land in accordance with the Keeseekoose Band Specific Treaty Land Entitlement Agreement or the Settlement Agreement;
- (o) “Settlement Agreement” means the Cote, Key and Keeseekoose First Nations Pelly Haylands Settlement Agreement dated for reference October 4, 2005;
- (p) “Trust Agreement” means the Keeseekoose Haylands Trust Agreement as amended from time to time; and
- (q) “Trustee” means the Trustee appointed at any given time in accordance with the Trust Agreement.

#### ESTABLISHMENT AND PURPOSE OF ACCOUNT

3.(1) Council shall establish and maintain an account to be known as the Development Account at a branch of a Financial Institution for the purpose of carrying out the Trust Agreement and this by-law.

(2) The use and expenditure of funds in the Development Account shall be governed by this by-law.

#### DEPOSIT OF TRUST REVENUES

4. Except as otherwise permitted in this by-law, Council shall direct the Trustee to deposit the Annual Return of the Keeseekoose Haylands Trust into the Development Account by way of a standing direction or such other document requested by the Trustee.

#### ENCROACHMENT ON TRUST CAPITAL

5. Council may, from time to time and to the extent permitted by the Trust Agreement, request by Band Council Resolution that the Trustee deposit into the Development Account a sum from the Capital Account to be used for Community Development or for the purchase of Replacement Land.

6. Subject to section 7, requests by Council under section 5 shall not exceed the cumulative sum of five million dollars (5,000,000.00).

7. Notwithstanding section 6, and only after September 30, 2015, Council may request further encroachments on the capital of the Keeseekoose Haylands Trust on the following conditions:

- (a) at least sixty percent (60%) of all eligible Electors must vote in a Referendum in favour of such further encroachments; and

(b) the balance of the Capital Account after the proposed encroachment must not be reduced to below the inflation adjusted value of fifteen million (\$15,000,000.00) dollars calculated as follows:

$$\text{Minimum Balance} = \$15,000,000.00 \times \frac{\text{Consumer Price Index (Sask. - All Items) on date of calculation of Minimum Balance}}{\text{Consumer Price Index (Sask. - All Items) as of September, 2005}}$$

and

(c) no part of the funds received will be used, directly or indirectly, for per capita payments to Members.

**8.** For further certainty, the encroachment being proposed will only be permitted if, in the Referendum referred to in section 7, the number of “Yes” votes is greater than or equal to the number of eligible Electors as of the date of the Referendum multiplied by 60%.

#### USE OF FUNDS

**9.** Funds in the Development Account are to be expended only in accordance with this by-law.

**10.** Subject to the provisions of this by-law, Council may use funds in the Development Account for any of the following purposes:

- (a) reinvestment in the Keeseekoose Haylands Trust;
- (b) Community Development;
- (c) Authorized Loan Repayments; and
- (d) the purchase of Replacement Land.

**11.** Under no circumstances may funds in the Development Account be used, directly or indirectly, for per capita payments to Members of the First Nation.

**12.** Thirty percent (30%) of the Annual Return of the Keeseekoose Haylands Trust in every Fiscal Year (the “Allocated Revenue”) shall be immediately reinvested in the Keeseekoose Haylands Trust.

**13.** The remaining seventy percent (70%) of the Annual Return of the Keeseekoose Haylands Trust in every Fiscal Year may be used, once the Authorized Expenses of the Trust are paid, for any of the purposes specified in section 10 at the discretion of Council.

#### AUTHORIZED LOANS AND LOAN REPAYMENTS

**14.(1)** For the purposes of this section, “Net Annual Return” means the sum calculated as follows:

Net Annual Return = Annual Return - Authorized Expenses - Allocated Revenue

(2) For the purposes of this by-law, “loan” includes a mortgage, line of credit, or other debt obligation.

(3) Council may obtain one or more loans from a Financial Institution for the purposes of Community Development or for the purchase of Replacement Lands.

(4) Where Council has obtained a loan for the purposes of Community Development or the purchase of Replacement Land, Council may, to the extent permitted by the Trust Agreement and to the extent not prohibited by subsection (5), authorize and direct the Trustee to transfer, in aggregate, a maximum of 50% of the Net Annual Return of the Capital Account to an account specified by the Council instead of to the Development Account, for the purposes of repaying a loan obtained in accordance with this section.

(5) Council shall not permit any portion of the Allocated Revenue to be directed to any account other than the Capital Account.

#### COMMUNITY DEVELOPMENT GUIDELINES

**15.** Where Council decides to use funds in the Development Account for a Community Development, Council shall ensure that the proposed project or use falls within the definition of a “Community Development” as set out in the guidelines set out in Schedule “A” to this by-law.

#### PURCHASE OF REPLACEMENT LAND

**16.** Where Council decides to purchase Replacement Land with funds from the Development Account, Council shall comply with the Settlement Agreement or the Keeseekoose Band Specific Treaty Land Entitlement Agreement, as the case may be, and all policies and procedures of the First Nation and Canada then in force relating to the purchase and the setting aside of land as reserve land.

#### REPORTING

**17.(1)** Prior to September 30 of each year, Council shall cause to be prepared an annual audited financial statement and an annual report (collectively, the *Development Account Annual Report*) that clearly and properly account for the use and expenditure of all funds in Development Account and all funds otherwise payable to the First Nation under the Keeseekoose Haylands Trust during the preceding Fiscal Year.

(2) Prior to October 31 of each year, Council shall call and hold a Band Meeting at which:

(a) Members shall be entitled to review the Development Account Annual Report; and

(b) the Chief and/or a Councilor of the First Nation shall present the Development Account Annual Report and the findings of the audit relating thereto.

(3) The report required by this section shall include a general review of the adequacy of the accounting procedures and systems of control employed to operate the Development Account.

(4) Within one week after holding the Band Meeting, Council shall deliver to the Trustee a Band Council Resolution confirming that the Band Meeting has taken place in accordance with this by-law and the Trust Agreement.

### REFERENDUM ON TERMINATION OF TRUST

**18.(1)** At least 12 months prior to the termination of the Keeseekoose Haylands Trust, Council shall call and hold a Referendum (hereinafter the “*Renewal Referendum*”) on the following question (hereinafter the “*First Question*”):

When the Keeseekoose Haylands Trust expires, Council will automatically renew the trust unless more than 60% of eligible voters vote to terminate the trust.

Do you want to terminate the trust?

(2) Council may also, as part of the Renewal Referendum, propose a replacement trust agreement on terms different from those of the Keeseekoose Haylands Trust (hereinafter a “*Replacement Trust*”), in which case the following question shall also be put to the Electors in the Renewal Referendum (hereinafter the “*Second Question*”):

If the trust is *not* terminated, Council will automatically renew the Keeseekoose Haylands Trust on the same terms unless more than 60% of eligible voters vote to approve the Replacement Trust proposed by Council.

Do you approve the Replacement Trust proposed by Council?

(3) If more than 60% of eligible Electors vote “Yes” to the First Question in the Renewal Referendum, the Keeseekoose Haylands Trust shall not be renewed or replaced and Council shall use the funds received from the Trustee upon the termination of the Keeseekoose Haylands Trust for Community Development or the purchase of Replacement Land in accordance with this by-law.

(4) If 60% or fewer of eligible Electors vote “Yes” to the First Question, then:

(a) if Council has not proposed a Replacement Trust, or if 60% or fewer eligible Electors vote “Yes” to the Second Question, Council shall take all necessary steps to create a new trust on substantially the same terms as the Keeseekoose Haylands Trust Agreement using the funds transferred to the



Development Account upon the termination of the Keeseekoose Haylands Trust; but

(b) if Council has proposed a Replacement Trust and more than 60% of eligible Electors vote “Yes” to the Second Question, the Council shall take all necessary steps to implement the Replacement Trust using the funds transferred to the Development Account upon the termination of the Keeseekoose Haylands Trust.

AMENDMENT

19. Prior to any amendment or repeal of this by-law pursuant to section 83 of the *Indian Act*, the amendment or appeal must have been approved in a Referendum by more than 60% of eligible Electors.

THIS BY-LAW IS HEREBY enacted at a duly convened meeting of the Keeseekoose First Nation Council this [6th] day of [December] , 2005.

[Philip Quewezance]

Chief

[Riel Keshane]

Councillor

[Lyndon Musqua]

Councillor

[Kevin Musqua]

Councillor

[Elton Keshane]

Councillor

[Wayne Wapach]

Councillor

[Greg Kakakaway]

Councillor

[G. Henry Keshane]

Councillor

[Charles Keshane]

Councillor

[Cuthbert Keshane]

Councillor

[Joseph Straightnose]

Councillor

[Alvin Quewezance]

Councillor

SCHEDULE "A"  
TO THE KEESEEKOOSE TRUST  
APPROPRIATIONS BY-LAW

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COMMUNITY DEVELOPMENT GUIDELINES

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"Community Development" means the investment and utilization of monies deposited in the Development Account in projects and activities which include at least one or more of the following:

- (a) acquisition of land, (excluding Replacement Land) which may include minerals and improvements, for the use and benefit of the First Nation;
- (b) business or economic development projects;
- (c) commercial, industrial or tourism projects;
- (d) agricultural projects;
- (e) institutional and residential projects;
- (f) recreational projects;
- (g) social projects for the betterment of living conditions for Members;
- (h) social and/or educational projects or activities;
- (i) projects that recognize and promote community heritage and culture; and
- (j) payment of outstanding ratification costs of the Settlement Agreement.

However, the following are deemed not to constitute a "Community Development":

- (a) any project or activity which requires that the First Nation guarantee, in whole or in part, the payment of any monies upon default by a Member;
- (b) except for the payment of ratification costs, any payment of monies intended to satisfy the debts or liabilities of the First Nation or its Members; or
- (c) any project for the exclusive or primary benefit of an individual Member.

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TELEPHONE COMPANIES TAXATION

NEWFOUNDLAND AND LABRADOR

*Sheshatshiu Innu First Nation*

Telecommunication Companies Taxation By-law..... 10:2.761

**TABLE OF BY-LAWS AND CODES**

This table contains all by-laws and codes published to date in the *First Nations Gazette*. The by-laws and codes are arranged alphabetically, by province and by name of the enacting Indian band. This table is prepared for convenience of reference only.

The date on which a by-law or code came into force and effect is listed in a separate column.

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. 10:2:535).

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*.

<b>Title</b>	<b>Effective date</b>	<b>F. N. Gaz.</b>	<b>Amendments</b>
<b>ALBERTA</b>			
<b>ALEXANDER FIRST NATION</b>			
Property Assessment and Taxation By-law .....	Nov 7/02	7:2.401	
2003 Tax Rates By-law .....	May 25/03	8:1.1	
2004 Tax Rates By-law .....	May 10/04	8:2.277	
2005 Tax Rates By-law .....	July 22/05	10:1.1	
2006 Tax Rates By-law .....	May 31/06	10:2.535	
<b>ALEXIS FIRST NATION see also ALEXIS NAKOTA SIOUX NATION</b>			
Property Tax By-law .....	Feb 28/00	4:2.117	
2000 Tax Rates By-law .....	Sept 21/00	5:1.1	
2001 Tax Rates By-law .....	May 3/00	5:2.153	
2002 Tax Rates By-law .....	June 3/02	6:2.331	
2003 Tax Rates By-law .....	May 13/03	8:1.2	
2004 Tax Rates By-law .....	May 10/04	8:2.278	
<b>ALEXIS NAKOTA SIOUX NATION see also ALEXIS FIRST NATION</b>			
2005 Tax Rates By-law .....	June 8/05	9:2.309	
2006 Tax Rates By-law .....	May 31/06	10:2.536	
Trust Revenue Account By-law .....	April 11/06	10:2.538	
<b>BIGSTONE CREE FIRST NATION</b>			
Business Licensing By-law .....	Feb 24/04	8:2.280	
Property Assessment and Taxation By-law .....	May 25/04	8:2.291	
2004 Tax Rates By-law .....	Dec 2/04	9:1.1	
2005 Tax Rates By-law .....	July 6/05	10:1.2	
2006 Tax Rates By-law .....	May 15/06	10:2.541	



Title	Effective date	F. N. Gaz.	Amendments
ALBERTA (continued)			
DENE THA' FIRST NATION			
Property Assessment and Taxation By-law .....	Feb 28/00	4:2.150	
2000 Tax Rates By-law .....	Dec 13/00	5:2.154	
2003 Tax Rates By-law .....	May 5/04	8:2.323	
DUNCAN'S FIRST NATION			
Financial Administration By-law 2001 .....	July 24/01	6:1.1	
ENOCH CREE NATION			
(1996) Budget By-law .....	Oct 20/97	2:2.376	
Project Fire Services By-law .....	Dec 31/04	9:2.311	
FORT MCKAY FIRST NATION			
Settlement Revenue Account By-law .....	Feb 24/04	8:2.324	
LITTLE RED RIVER CREE NATION			
Business Licensing By-law No. 0002			
Respecting the Licensing of Member			
Businesses, Callings, Trades and			
Occupations in the Nation .....	Apr 28/98	3:1.1	
By-law No. 0003 Respecting Airport			
Landing Taxes .....	Apr 28/98	3:1.13	
MIKISEW CREE FIRST NATION			
Amendment Property Tax Expenditure			
By-law .....	July 20/98	3:1.17	
Financial Administration By-law .....	Sept 10/97	2:1.1	
Property Assessment and Taxation 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)

Title	Effective date	F. N. Gaz.	Amendments
ALBERTA (continued)			
MIKISEW CREE FIRST NATION (continued)			
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	<b>repealed</b> by Amendment Property Tax Expenditure By-law (3:1.17)
1997 Rates By-law .....	Oct 20/97	2:1.66	
1998 Rates By-law .....	May 27/98	2:2.383	
2001 Tax Rates By-law .....	May 3/01	5:2.156	
2002 Tax Rates By-law .....	June 3/02	6:2.333	
2003 Tax Rates By-law .....	May 13/03	7:2.453	
O'CHIESE FIRST NATION			
Property Assessment and Taxation By-law .....	Feb 23/99	3:2.211	
1999 Tax Rates By-law .....	Dec 8/99	4:2.202	
2000 Tax Rates By-law .....	Sept 21/00	5:1.2	
2001 Tax Rates By-law .....	June 15/01	5:2.157	
2002 Tax Rates By-law .....	Oct 10/02	7:2.455	
2003 Tax Rates By-law .....	Sept 30/03	8:1.3	
2005 Tax Rates By-law .....	Oct 31/05	10:1.3	
PIIKANI NATION			
Settlement Revenue Account By-law .....	Nov 5/02	7:1.1	
SIKSIKA NATION			
Property Assessment and Taxation By-law .....	Nov 15/04	9:1.2	
Revenue Account By-law .....	Dec 10/03	8:2.327	
2005 Tax Rates By-law .....	June 8/05	9:2.318	

<b>Title</b>	<b>Effective date</b>	<b>F. N. Gaz.</b>	<b>Amendments</b>
<b>ALBERTA (continued)</b>			
<b>STONEY FIRST NATION</b>			
2000 Tax Rates By-law .....	July 6/00	4:2.203	
2001 Tax Rates By-law .....	May 19/01	5:2.158	
2002 Tax Rates By-law .....	May 29/02	6:2.335	
2003 Tax Rates By-law .....	May 13/03	8:1.5	
2004 Tax Rates By-law .....	May 25/04	8:2.337	
2005 Tax Rates By-law .....	May 31/05	9:2.320	
<b>WHITEFISH LAKE FIRST NATION</b>			
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)
<b>Property Tax By-law Amendment .....</b>			
1999 Tax Rates By-law .....	Sept 2/99	4:1.2	
2001 Tax Rates By-law .....	Sept 2/99	4:1.1	
2001 Tax Rates By-law .....	Oct 1/01	6:1.15	
<b>BRITISH COLUMBIA</b>			
<b>ADAMS LAKE INDIAN BAND</b>			
Financial Management By-law 2000-1 .....	May 5/01	5:2.160	
1997 Rates By-law .....	May 23/97	2:1.70	
1998 Rates By-law .....	July 2/98	3:1.23	
1999 Rates By-law .....	May 31/99	3:2.296	
2000 Rates By-law .....	June 25/00	4:2.205	
2001 Rates By-law .....	July 13/01	6:1.16	
2002 Rates By-law .....	Aug 5/02	7:1.4	
2003 Rates By-law .....	July 14/03	8:1.7	
2004 Rates By-law .....	June 18/04	8:2.339	

Title	Effective date	F. N. Gaz.	Amendments
<b>BRITISH COLUMBIA (continued)</b>			
<b>ADAMS LAKE INDIAN BAND (continued)</b>			
2005 Rates By-law .....	July 6/05	10:1.4	
Rates By-law 2006 .....	May 31/06	10:2.542	
<b>AKISQNUK FIRST NATION see also COLUMBIA LAKE INDIAN BAND</b>			
2004 Rates By-law .....	May 5/04	8:2.341	
2005 Rates By-law .....	Dec 16/05	10:2.544	
<b>ASHCROFT INDIAN BAND</b>			
1996 Property Rates By-law .....	Jan 15/97	2:1.72	
1997 Property Rates By-law .....	Feb 3/98	2:2.384	
1998 Property Rates By-law .....	Dec 8/98	3:1.25	
2003 Property Rates By-law .....	Sept 15/03	8:1.9	
2004 Property Rates By-law .....	June 18/04	8:2.343	
2005 Property Rates By-law .....	July 22/05	10:1.6	
Property Rates By-law 2006 .....	June 16/06	10:2.546	
<b>BLUEBERRY RIVER FIRST NATION</b>			
Financial Administration By-law .....	Jan 14/03	7:2.456	
<b>BONAPARTE INDIAN BAND</b>			
Annual Tax Rates By-law No. 5 (1997) .....	July 29/97	2:1.74	
Annual Tax Rates By-law No. 6, 1999 .....	June 28/99	3:2.298	
Annual Tax Rates By-law No. 7, 2000 .....	July 27/00	5:2.175	
Annual Tax Rates By-law No. 8, 2001 .....	Aug 6/01	6:1.18	
Annual Tax Rates By-law No. 10, 2002 .....	July 15/02	6:2.337	
Annual Tax Rates By-law No. 14, 2003 .....	July 14/03	8:1.11	
Annual Tax Rates By-law No. 16, 2004 .....	Aug 18/04	9:1.54	

<b>Title</b>	<b>Effective date</b>	<b>F. N. Gaz.</b>	<b>Amendments</b>
<b>BRITISH COLUMBIA (continued)</b>			
<b>BONAPARTE INDIAN BAND (continued)</b>			
Annual Tax Rates By-law No. 17, 2005.....	Nov 16/05	10:1.8	
<b>Financial Administration By-law</b>			
No. 13, 2002.....	Nov 27/02	7:2.467	
<b>Property Tax Amendment By-law</b>			
No. 9, 2002.....	July 15/02	6:2.340	
<b>Property Tax Expenditure By-law</b>			
No. 11, 2002.....	Oct 10/02	7:1.6	
<b>BOOTHROYD FIRST NATION</b>			
<b>Assessment Standards and Maximum Tax Rates for Railway Right-of-Way</b>			
Property By-law.....	Oct 23/02	7:1.12	
<b>BOOTHROYD INDIAN BAND</b>			
1996 Property Rates By-law .....	Jan 9/97	2:1.76	
Property Tax Expenditure By-law.....	Sept 3/99	4:1.4	
1999 Tax Rates By-law .....	Sept 3/99	4:1.3	
2001 Tax Rates By-law .....	Dec 19/01	6:2.342	
2003 Taxation Rates By-law .....	Nov 18/03	8:2.345	
2004 Taxation Rates By-law .....	Jan 18/05	9:2.322	
2005 Taxation Rates By-law .....	Dec 16/05	10:2.548	
<b>BURNS LAKE INDIAN BAND</b>			
Property Tax Expenditure By-law.....	Feb 8/00	4:2.207	
Property Tax Expenditure By-law.....	Aug 25/01	6:1.23	
Property Tax Expenditure By-law.....	June 3/02	7:1.20	

<b>Title</b>	<b>Effective date</b>	<b>F. N. Gaz.</b>	<b>Amendments</b>
<b>BRITISH COLUMBIA (continued)</b>			
<b>BURNS LAKE INDIAN BAND (continued)</b>			
Property Tax Expenditure By-law .....	June 11/03	8:1.16	
Property Tax Expenditure By-law .....	Nov 16/05	10:1.14	
1998 Rates By-law No. 1998-02 .....	Aug 4/98	3:1.27	
2001 Rates By-law No. 2001-02 .....	Aug 25/01	6:1.21	
2002 Rates By-law No. 2002-02 .....	June 3/02	7:1.18	
2003 Rates By-law No. 2003-02 .....	June 11/03	8:1.14	
2005 Rates By-law No. 2005-02 .....	Nov 16/05	10:1.12	
<b>CAMPBELL RIVER FIRST NATION</b>			
Property Assessment and Taxation By-law .....	Nov 27/02	7:1.28	
Property Tax Expenditure By-law .....	Aug 26/03	8:1.26	
2003 Rates By-law .....	June 9/03	8:1.24	
2004 Rates By-law .....	May 25/04	8:2.347	
2005 Rates By-law .....	June 8/05	9:2.324	
<b>CANOE CREEK INDIAN BAND</b>			
Financial Administration By-law .....	July 11/05	10:1.20	
<b>CHAWATHIL FIRST NATIONS</b>			
<b>2004 Railway Right-of-Way</b>			
Tax Rates By-law .....	June 11/04	8:2.349	
1998 Rates By-law .....	June 1/98	2:2.386	
1999 Rates By-law .....	Apr 16/99	3:2.300	
2000 Rates By-law .....	June 25/00	4:2.213	
2001 Rates By-law .....	June 15/01	5:2.177	
2002 Rates By-law .....	May 29/02	6:2.344	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>CHAWATHIL FIRST NATIONS (continued)</b>			
2003 Rates By-law .....	June 9/03	8:1.33	
2004 Rates By-law .....	May 5/04	8:2.351	
2005 Tax Rates By-law .....	July 29/05	10:1.31	
<b>CHAWATHIL INDIAN BAND</b>			
Rates By-law 1996-106 .....	Jan 9/97	2:1.78	
Rates By-law 1997-101 .....	July 23/97	2:1.79	
<b>CHEAM FIRST NATION</b>			
Rates By-law 1998-1 .....	June 10/98	2:2.388	
Rates By-law 1999-1 .....	May 31/99	3:2.302	
Rates By-law 2001-1 .....	Aug 6/01	6:1.30	
Rates By-law 2002-1 .....	Jan 24/03	7:2.482	
Rates By-law No. 2003-1 .....	April 9/03	7:2.484	
Rates By-law 2004-1 .....	June 4/04	8:2.353	
Rates By-law 2005-1 .....	July 29/05	10:1.33	
<b>CHEAM INDIAN BAND</b>			
Rates By-law 1997-105 .....	June 2/97	2:1.80	
<b>CHEMAINUS FIRST NATION</b>			
Expenditure By-law 2006 .....	May 31/06	10:2.550	
Financial Administration By-law .....	Mar 30/01	5:2.179	s.9.2 by Financial Administration By-law Amendment (7:2:486)
<b>Financial Administration By-law</b>			
Amendment .....	Feb 25/03	7:2.486	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>CHEMAINUS FIRST NATION (continued)</b>			
Property Assessment and Taxation By-law .....	April 22/05	9:2.326	<b>s.15</b> by Property Assessment and Taxation Amendment By-law (10:1.35)
<b>Property Assessment and Taxation</b>			
Amendment By-law 2005 .....	July 11/05	10:1.35	
Property Tax Expenditure By-law .....	Dec 16/05	10:2.557	
Rates By-law 2005 .....	Sept 28/05	10:1.37	
Rates By-law 2006 .....	May 31/06	10:2.564	
<b>COLDWATER INDIAN BAND</b>			
Property Assessment and Taxation By-law .....	Sept 30/97	2:2.391	<b>ss.2(1), 19, 23, 24, 26(2), 27, 31, 33, 33(2), 38(1)(a), 42(1), 48, Schs II, X</b> by Property Assessment and Taxation By-law Amendment No. 1998-01 (3:1.29)
<b>Property Assessment and Taxation By-law</b>			
Amendment No. 1998-01 .....	July 20/98	3:1.29	
Property Tax Expenditure By-law .....	Jan 22/98	2:2.455	
1998 Tax Rates By-law .....	June 11/98	2:2.389	
1999 Tax Rates By-law .....	May 31/99	3:2.304	
2000 Tax Rates By-law .....	June 25/00	4:2.215	
2001 Tax Rates By-law .....	May 30/01	5:2.188	
2002 Tax Rates By-law .....	Aug 5/02	7:1.79	
2003 Tax Rates By-law .....	Aug 26/03	8:1.35	
2004 Tax Rates By-law .....	Dec 2/04	9:1.57	
2005 Tax Rates By-law .....	Dec 16/05	10:2.567	



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<b>BRITISH COLUMBIA (continued)</b>			
<b>COLUMBIA LAKE INDIAN BAND see also AKISQNUK FIRST NATION</b>			
1997 Rates By-law .....	May 30/97	2:1.82	
1998 Rates By-law .....	June 1/98	2:2.462	
1999 Rates By-law .....	May 31/99	3:2.306	
2000 Rates By-law .....	June 4/00	4:2.217	
2001 Rates By-law .....	June 15/01	5:2.190	
2002 Rates By-law .....	May 29/02	6:2.346	
2003 Rates By-law .....	April 25/03	7:2.487	
<b>COOK'S FERRY INDIAN BAND</b>			
1996 Rates By-law .....	Feb 3/97	2:1.83	
1997 Rates By-law .....	May 30/97	2:1.84	
1998 Rates By-law .....	June 1/98	2:2.465	
2000 Rates By-law .....	Dec 18/00	5:2.192	
2001 Rates By-law .....	Oct 1/01	6:1.32	
2002 Rates By-law .....	Sept 1/02	7:1.81	
2003 Rates By-law .....	Aug 29/03	8:1.37	
2004 Rates By-law .....	June 4/04	8:2.355	
Taxation Amending By-law No. 1996-01 .....	Feb 3/97	2:1.85	
Taxation Expenditure By-law .....	Aug 29/03	8:1.39	
<b>COWICHAN INDIAN BAND</b>			
Annual Property Tax Budget By-law 1997 .....	June 20/97	2:1.86	
By-law to Fix Tax Rate and Percentage Additions for the Year 1997 .....	June 20/97	2:1.89	

Title	Effective date	F. N. Gaz.	Amendments
<b>BRITISH COLUMBIA (continued)</b>			
<b>COWICHAN INDIAN BAND (continued)</b>			
By-law to Fix Tax Rate and Percentage			
Additions for the Year 2000 .....	Sept 21/00	5:1:3	
By-law to Fix Tax Rate for the Year 2001 .....	Oct 18/01	6:1:34	
By-law to Fix Tax Rate for the Year 2002 .....	Oct 23/02	7:1:83	
By-law to Fix Tax Rate for the Year 2003 .....	Sept 30/03	8:1:45	
By-law to Fix Tax Rate for the Year 2004 .....	July 6/04	8:2:357	
By-law to Fix Tax Rate for the Year 2005 .....	May 31/05	9:2:379	
<b>Business Licensing By-law</b>			
By-law No. 2, 1997 .....	Mar 19/98	2:2:467	
<b>Property Assessment and Taxation</b>			
Amendment By-law No. 2, 1997 .....	Dec 4/97	2:2:483	
<b>Property Assessment and Taxation</b>			
Amendment By-law No. 3, 2000 .....	July 27/00	5:2:194	
<b>COWICHAN TRIBES</b>			
Community Improvement Fee By-law, 2002 ...		7:1:85	
<b>DOIG RIVER INDIAN BAND</b>			
Financial Administration By-law .....	Aug 18/04	9:1:59	
<b>FORT NELSON FIRST NATION</b>			
Property Tax Expenditure By-law .....	Aug 25/01	6:1:38	
Property Tax Expenditure By-law .....	Aug 5/02	7:1:89	
2001 Rates By-law No. 2001-02 .....	Aug 25/01	6:1:36	
2002 Rates By-law No. 2002-02 .....	Aug 5/02	7:1:87	

<b>Title</b>	<b>Effective date</b>	<b>F. N. Gaz.</b>	<b>Amendments</b>
<b>BRITISH COLUMBIA (continued)</b>			
<b>HUPACASATH FIRST NATION</b>			
Business Licensing By-law .....	Feb 1/06	10:2.569	
<b>KAMLOOOPS INDIAN BAND</b>			
<b>A By-law to Amend the Business License</b>			
By-law 1981-1 By-law Amendment			
No. 1, 1997-1 .....	May 9/97	2:1.91	
Assessment By-law .....	Dec 16/05	10:2.586	
2001 Budget By-law .....	Oct 18/01	6:1.45	
2002 Budget By-law .....	Oct 6/02	7:1.96	
2003 Budget By-law .....	Sept 5/03	8:1.47	
2004 Budget By-law .....	Dec 2/04	9:1.83	
2005 Budget By-law .....	June 8/05	9:2.381	
Business Licensing By-law No. 2001-04 .....	June 3/02	6:2.348	
Property Assessment Amendment			
By-law No. 00-52 .....	Dec 17/00	5:2.198	
Property Assessment Amendment			
By-law No. 00-54 .....	Dec 20/00	5:2.199	
2001 Property Rates By-law .....	Oct 18/01	6:1.51	
2002 Property Rates By-law .....	Oct 6/02	7:1.104	
2003 Property Rates By-law .....	Sept 5/03	8:1.56	
2004 Property Rates By-law .....	Dec 2/04	9:1.92	
2005 Property Rates By-law .....	June 8/05	9:2.390	
Property Tax Expenditure By-law .....	July 29/97	2:1.123	
Property Taxation By-law .....	Dec 16/05	10:2.617	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>KAMLOOPS INDIAN BAND (continued)</b>			
Property Taxation and Assessment Amendment By-law No. 00-51 .....	Dec 17/00	5:2.200	
1999 Rates and Budget By-law .....	July 20/99	3:2.309	
2000 Rates and Budget By-law .....	Sept 30/00	5:1.5	
Sales Tax By-law, 1998 .....	Sept 1/98	3:1.38	
Taxation Amendment By-law 1997-3 .....	Sept 30/97	2:2.486	
Taxation and Implementation Amendment By-law 1997-02 .....	July 4/97	2:1.129	
<b>KANAKA BAR INDIAN BAND</b>			
2004 Rates By-law .....	June 4/04	8:2.359	
<b>KITSUMKALUM FIRST NATION</b>			
Property Assessment and Taxation By-law .....	Sept 28/05	10:1.39	
<b>KWANTLEN FIRST NATION</b>			
Property Assessment and Taxation By-law .....	Nov 2/04	9:1.101	<b>ss.46(1), 49, 60(1)</b> by Property Assessment and Taxation Amendment By-law No. 01 (10:2.661)
<b>Property Assessment and Taxation</b>			
Amendment By-law No. 01 .....	Mar 30/06	10:2.661	
2005 Rates By-law .....	Mar 30/06	10:2.657	
<b>KWAW KWAW APLIT FIRST NATION</b>			
Exemption By-law 1998 .....	Aug 11/98	3:1.43	
Exemption By-law 1999 .....	July 20/99	3:2.316	
Exemption By-law 2001 .....	July 31/01	6:1.54	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>KWAW KWAW APLT FIRST NATION (continued)</b>			
Property Tax Expenditure By-law .....	Oct 19/00	5:1.16	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02 .....	Oct 19/00	5:1.23	
1998 Rates By-law .....	Aug 11/98	3:1.44	
1999 Rates By-law .....	July 20/99	3:2.317	
2000 Rates By-law .....	Sept 21/00	5:1.14	
2001 Rates By-law .....	June 12/01	5:2.203	
Rates By-law No. 2003 .....	Aug 29/03	8:1.65	
Rates By-law No. 2004 .....	June 17/04	9:1.153	
Rates By-law No. 2005 .....	May 31/05	9:2.399	
<b>LAKAHAMEN FIRST NATION see also LEQ'ÁMEL FIRST NATION</b>			
Exemption By-law 1998 .....	Aug 11/98	3:1.47	
Exemption By-law 1999 .....	Sept 7/99	4:1.9	
Exemption By-law 2000 .....	Dec 5/00	5:1.26	
Exemption By-law 2001 .....	June 15/01	5:2.207	
Property Tax Expenditure By-law .....	Sept 21/00	5:1.27	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02 .....	Sept 21/00	5:1.34	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-03 .....	Feb 24/01	5:2.208	
1998 Rates By-law .....	Aug 11/98	3:1.48	
1999 Rates By-law .....	Sept 7/99	4:1.10	
2000 Rates By-law .....	Sept 21/00	5:1.24	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>LAKAHAHMEN FIRST NATION see also LEQ'Á:MEL FIRST NATION (continued)</b>			
2001 Rates By-law .....	June 15/01	5:2.205	
2002 Rates By-law .....	Oct 6/02	7:2.489	
<b>LAKE BABINE NATION</b>			
Financial Administration By-law .....	July 15/03	8:1.67	
<b>LEQ'Á:MEL FIRST NATION see also LAKAHAHMEN FIRST NATION</b>			
<b>Railway Right-of-Way Rates By-law</b>			
No. 2004-2 .....	Nov 15/04	9:1.155	
<b>Railway Right-of-Way Rates By-law</b>			
No. 2005-2 .....	July 4/05	10:1.92	
2003 Rates By-law .....	Aug 29/03	8:1.100	
Rates By-law No. 2004 .....	June 17/04	9:1.158	
Rates By-law No. 2005 .....	July 4/05	10:1.95	
<b>LHEIDLÍ T'ENNEH BAND</b>			
Land Code .....	Dec 1/00	5:2.209	
1999 Rates By-law .....	Sept 3/99	4:1.12	
2000 Rates By-law .....	Dec 5/00	5:1.35	
2001 Rates By-law .....	Aug 25/01	6:1.55	
2002 Rates By-law .....	Sept 1/02	7:1.112	
2003 Rates By-law .....	Nov 18/03	8:2.361	
2004 Rates By-law .....	Dec 2/04	9:1.160	
<b>Taxation and Assessment Amending</b>			
By-law No. 1997-1 .....	Oct 24/97	2:2.492	
Taxation Rates By-law, 1998-TX01 .....	June 10/98	2:2.507	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>L'HEIT-LIT'EN NATION INDIAN BAND</b>			
Taxation Rates By-law, 1996.....	Jan 13/97	2:1.134	
Taxation Rates By-law, 1997.....	June 20/97	2:1.135	
<b>LILLOOET INDIAN BAND</b>			
Property Tax Expenditure By-law.....	Mar 20/97	2:1.136	
Rates By-law 1996-T02.....	Apr 28/97	2:1.144	
Rates By-law 1997-T01.....	June 20/97	2:1.145	
Rates By-law 1998-T01.....	June 18/98	2:2.508	
Rates By-law 1999-T01.....	Sept 3/99	4:1.14	
Taxation Amending By-law No. 1996-T02.....	Mar 20/97	2:1.146	
<b>LITTLE SHUSWAP INDIAN BAND</b>			
<b>2005 Railway Right-of-Way Tax Rates</b>			
By-law.....	July 11/05	10:1.97	
Rates By-law 1997-T02.....	May 30/97	2:1.148	
Rates By-law 1998-T02.....	June 10/98	2:2.509	
Rates By-law 1999-T02.....	May 31/99	3:2.320	
Rates By-law 2000-T02.....	Sept 21/00	5:1.37	
Rates By-law 2001-T02.....	June 2/01	5:2.241	
Rates By-law 2002-T02.....	May 29/02	6:2.382	
Rates By-law 2003-T02.....	June 1/03	7:2.491	
Rates By-law 2004-T02.....	July 6/04	9:1.162	
Rates By-law 2005-T02.....	July 11/05	10:1.99	
Rates By-law 2006-T02.....	June 16/06	10:2.663	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>LOWER KOOTENAY INDIAN BAND</b>			
Assessment Amending By-law No. 1997-01 (Being a By-law to Amend Assessment By-law 1992 S. (40))	Nov 6/97	2:2.510	
Property Tax Expenditure By-law	Nov 6/97	2:2.516	
1997 Rates By-law	May 29/97	2:1.149	
1998 Rates By-law	June 1/98	2:2.513	
1999 Rates By-law	May 31/99	3:2.321	
2000 Rates By-law	Dec 5/00	5:1.38	
2001 Rates By-law	Dec 19/01	6:2.383	
2002 Rates By-law	Oct 10/02	7:2.492	
2003 Rates By-law	April 30/03	7:2.494	
2004 Rates By-law	Aug 18/04	9:1.163	
2005 Rates By-law	July 29/05	10:1.100	
Rates By-law 2006	June 16/06	10:2.664	
<b>LOWER NICOLA INDIAN BAND</b>			
1997 Annual Tax Rates By-law Number 12	July 14/97	2:1.151	
1998 Annual Tax Rates By-law Number 14	Aug 4/98	3:1.50	
1999 Annual Tax Rates By-law	May 31/99	3:2.324	
2000 Annual Tax Rates By-law	June 4/00	4:2.219	
2001 Annual Tax Rates By-law	Aug 2/01	6:1.57	
2002 Annual Tax Rates By-law	Sept 1/02	7:1.114	
2003 Annual Tax Rates By-law	May 29/03	8:1.102	
2004 Annual Tax Rates By-law	May 25/04	8:2.363	



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<b>BRITISH COLUMBIA (continued)</b>			
<b>LOWER NICOLA INDIAN BAND (continued)</b>			
2005 Annual Tax Rates By-law .....	July 6/05	10:1.102	
Property Assessment Amending By-law Number 11 .....	July 23/97	2:1.154	
Property Assessment By-law Amendment By-law Number 12 .....	Jan 21/01	5:2.242	
<b>LOWER SIMILKAMEEN INDIAN BAND</b>			
2004 Annual Tax Rates By-law No. 1 .....	Dec 8/04	9:1.165	
2002 Assessment By-law .....	Nov 30/02	7:1.117	
By-law 1997.02 (A By-law to Amend By-law 1997.01 Respecting Property Taxation).....	Jan 22/98	2:2.523	
Expenditure By-law.....	Nov 30/02	7:1.165	
Property Assessment and Taxation By-law .....	Oct 20/97	2:2.526	
Property Taxation By-law .....	Nov 30/02	7:1.170	<b>ss. 14(1), 14(2), 14(3) by Property Taxation By-law, Amendment By-law No. 1-2004 (9:1.167)</b>
<b>Property Taxation By-law, Amendment By-law No. 1-2004.....</b>			
Property Tax Expenditure By-law No. 1998.03.....	Dec 8/04	9:1.167	
1998 Rates By-law .....	May 25/98	3:1.54	
1999 Rates By-law .....	Dec 23/98	3:2.329	
2000 Rates By-law .....	Feb 8/00	4:2.222	
2005 Tax Rates By-law No. 1 .....	Feb 7/01	5:2.244	
	July 29/05	10:1.104	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>MATSQUI FIRST NATION</b>			
Exemption By-law 1998.....	Aug 10/98	3:1.59	
Exemption By-law 1999.....	July 30/99	4:1.15	
Property Tax Expenditure By-law.....	Jan 15/03	7:2.498	
Property Tax Expenditure By-law.....	Nov 23/03	8:2.368	
Property Tax Expenditure By-law.....	Oct 3/05	10:1.106	
<b>2002 Railway Right-of-Way Taxation Rates</b>			
By-law No. 2002-04.....	Sept 1/02	7:1.224	
1998 Rates By-law.....	Aug 10/98	3:1.60	
1999 Rates By-law.....	July 30/99	4:1.16	
2000 Rates By-law No. 2000-02.....	Dec 20/00	5:2.246	
2002 Rates By-law No. 2002-02.....	Dec 18/02	7:2.496	
2003 Rates By-law No. 2003-02.....	Nov 23/03	8:2.366	
Rates By-law No. 2005-02.....	Oct 3/05	10:1.112	
<b>MCLEOD LAKE INDIAN BAND</b>			
Property Tax By-law.....	Feb 3/97	2:1.159	
<b>METLAKATLA FIRST NATION</b>			
Property Assessment and Taxation By-law.....	Sept 28/05	10:1.114	
<b>MORICETOWN FIRST NATION</b>			
Financial Administration By-law.....	Jan 14/03	7:2.505	
Property Assessment and Taxation By-law.....	Nov 27/02	7:1.225	
2003 Rates By-law.....	July 14/03	8:1.105	
2004 Rates By-law.....	Aug 18/04	9:1.169	
2005 Rates By-law.....	July 6/05	10:1.166	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>MUSQUEAM INDIAN BAND</b>			
1997 Annual Tax Rates By-law .....	May 30/97	2:1.216	
Property Tax Expenditure By-law .....	June 10/98	3:1.65	
Property Tax Expenditure By-law .....	July 15/02	6:2.387	
Property Tax Expenditure By-law .....	June 17/03	8:1.110	
Property Tax Expenditure By-law .....	July 6/04	9:1.173	
Property Tax Expenditure By-law .....	July 16/05	10:1.170	
1998 Rates By-law No. 1998-02 .....	June 10/98	3:1.63	
1999 Rates By-law No. 1999-01 .....	May 31/99	3:2.331	
2000 Rates By-law No. 2000-01 .....	June 4/00	4:2.224	
2001 Rates By-law No. 2001-01 .....	Sept 20/01	6:1.60	
2002 Rates By-law No. 2002-01 .....	July 15/02	6:2.385	
2003 Rates By-law No. 2003-01 .....	June 17/03	8:1.108	
2004 Rates By-law No. 2004-01 .....	July 6/04	9:1.171	
2005 Rates By-law No. 2005-01 .....	July 16/05	10:1.168	
<b>NADLEH WHUT'EN INDIAN BAND</b>			
Financial Administration By-law .....	June 28/99	3:2.337	
<b>Property Assessment and Taxation</b>			
Amending By-law .....	Sept 3/99	4:1.19	
Property Assessment and Taxation By-law .....	Apr 7/99	3:2.348	<b>ss.12, 19, 24(1), 46(1), 49</b> by Property Assessment and Taxation Amending By-law (4:1.19)
1999 Rates By-law .....	Mar 23/99	3:2.335	<b>Sch A</b> by 1999 Rates By-law Amending By-law (3:2.333)

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<b>BRITISH COLUMBIA (continued)</b>			
<b>NADLEH WHUT'EN INDIAN BAND (continued)</b>			
Rates By-law 2006 .....	June 16/06	10:2.666	
1999 Rates By-law Amending By-law .....	July 20/99	3:2.333	
2000 Rates By-law Amending By-law .....	June 25/00	4:2.226	
2001 Rates By-law Amending By-law .....	Aug 2/01	6:1.62	
2002 Rates By-law Amending By-law .....	Aug 5/02	7:1.276	
2003 Rates By-law Amending By-law .....	May 29/03	8:1.118	
2004 Rates By-law Amending By-law .....	June 17/04	8:2.374	
2005 Rates By-law Amending By-law .....	July 22/05	10:1.178	
<b>NAK'AZDLI INDIAN BAND</b>			
Property Assessment and Taxation By-law .....	Sept 30/00	5:1.40	
<b>NANAIMO INDIAN BAND see also S'NEINEYMUXW FIRST NATION</b>			
Annual Tax Rates By-law No. 1, 1996 .....	Jan 9/97	2:1.218	
Property Tax Expenditure By-law .....	Apr 7/97	2:1.220	
<b>NEKONLITH INDIAN BAND</b>			
1997 Rates By-law .....	July 23/97	2:1.226	
1998 Rates By-law .....	Sept 21/98	3:1.73	
1999 Rates By-law .....	Dec 22/99	4:2.229	
2001 Rates By-law .....	Oct 31/01	6:1.65	
2003 Rates By-law .....	Sept 30/03	8:1.120	
2004 Rates By-law .....	Nov 2/04	9:1.179	
2005 Rates By-law .....	Dec 22/05	10:2.668	
<b>NICOMEN INDIAN BAND</b>			
Property Tax Expenditure By-law .....	July 22/06	10:1.182	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>NICOMEN INDIAN BAND (continued)</b>			
2004 Rates By-law .....	July 6/04	8:2.376	
2005 Rates By-law .....	July 22/06	10:1.180	
<b>OHAMIL INDIAN BAND see SHXW'OWHAMEL FIRST NATION</b>			
<b>OLD MASSETT VILLAGE COUNCIL</b>			
Financial Management By-law .....	June 16/06	10:2.670	
<b>OSOYOOS INDIAN BAND</b>			
Assessment Amendment By-law 2005-1 .....	Sept 28/05	10:1.189	
Tax Rates By-law No. 001, 1997 .....	July 29/97	2:1.227	
Tax Rates By-law No. 001, 1998 .....	July 2/98	3:1.74	
Tax Rates By-law No. 001, 1999 .....	July 30/99	4:1.21	
Tax Rates By-law No. 001, 2000 .....	July 27/00	5:2.249	
Tax Rates By-law No. 001, 2001 .....	June 12/01	5:2.251	
Tax Rates By-law No. 001, 2002 .....	July 15/02	6:2.393	
Tax Rates By-law No. 001, 2003 .....	July 14/03	8:1.122	
Tax Rates By-law No. 001, 2004 .....	June 11/04	8:2.378	
Tax Rates By-law No. 001, 2005 .....	Aug 16/05	10:1.197	
Tax Rates By-law No. 001, 2006 .....	July 10/06	10:2.692	
Taxation Amendment By-law 2005-1 .....	Sept 28/05	10:1.199	
Taxation Expenditure By-law .....	Aug 16/05	10:1.202	
<b>PAVILION INDIAN BAND</b>			
Rates By-law 1997-T05 .....	July 14/97	2:1.229	
Rates By-law 1998-T05 .....	June 9/98	2:2.583	
Rates By-law 1999-T05 .....	May 31/99	3:2.399	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>PAVILION INDIAN BAND (continued)</b>			
Rates By-law 2000-T05 .....	July 8/00	4:2.230	
Rates By-law 2001-T05 .....	Aug 6/01	6:1.67	
Rates By-law 2002-T05 .....	Sept 15/02	7:1.278	
Rates By-law 2003-T05 .....	June 9/03	8:1.124	
Rates By-law 2004-T05 .....	May 5/04	8:2.380	
<b>Taxation and Assessment Amending</b>			
By-law No. 1997-1 .....	July 14/97	2:1.230	
<b>POPKUM FIRST NATION</b>			
Property Assessment By-law.....	Nov 16/05	10:1.209	
Property Taxation By-law .....	Nov 16/05	10:1.247	
<b>SCOWLITZ FIRST NATION</b>			
<b>Property Taxation Amendment By-law</b>			
No. 1-2005 .....	Feb 1/06	10:2.695	
Tax Rates By-law 2005 .....	Feb 1/06	10:2.696	
<b>SEABIRD ISLAND INDIAN BAND</b>			
<b>Assessment By-law .....</b>			
Rates By-law 1997-1 .....	May 30/97	6:1.69	
Rates By-law 1998-1 .....	June 9/98	2:1.232	
Rates By-law 1999-1 .....	May 31/99	2:2.584	
Rates By-law 2000-1 .....	June 4/00	3:2.400	
Rates By-law 2001-1 .....	June 15/01	4:2.232	
Rates By-law 2002-1 .....	Sept 1/02	5:2.253	
Rates By-law 2003-1 .....	Aug 29/03	7:1.280	
		8:1.126	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>SEABIRD ISLAND INDIAN BAND (continued)</b>			
Rates By-law 2004-1 .....	July 13/04	8:2.382	
Rates By-law 2005-1 .....	July 29/05	10:1.278	
Rates By-law 2006-1 .....	July 10/06	10:2.698	
Taxation By-law .....	Sept 20/01	6:1.109	
<b>SHUSWAP INDIAN BAND</b>			
Expenditure By-law .....	May 31/05	9:2.403	
Expenditure By-law Annual Budget 2006 .....	May 31/06	10:2.702	
1997 Rates By-law .....	May 30/97	2:1.233	
1998 Rates By-law .....	June 9/98	2:2.585	
1999 Rates By-law .....	May 31/99	3:2.402	
2000 Rates By-law .....	June 25/00	4:2.233	
2001 Rates By-law .....	June 14/01	5:2.255	
2002 Rates By-law .....	May 29/02	6:2.395	
2003 Rates By-law .....	April 9/03	7:2.516	
2004 Rates By-law .....	Mar 31/04	8:2.384	
2005 Rates By-law .....	May 31/05	9:2.401	
2006 Tax Rates Schedule Amending By-law ...	May 31/06	10:2.700	
<b>SHXWHÁ:Y VILLAGE (formerly SKWAY INDIAN BAND)</b>			
Property Assessment and Taxation By-law .....	Nov 15/04	9:1.182	<b>S.6, Sch II</b> by Property Assessment and Taxation By-law, Amendment By-law No. 2004-02 (9:1.234)
Property Assessment and Taxation By-law, Amendment By-law No. 2004-02 .....	Nov 15/04	9:1.234	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>SHXWĀ:Y VILLAGE (formerly SKWAY INDIAN BAND) (continued)</b>			
Property Tax Expenditure By-law .....	Sept 28/05	10:1.280	
2005 Rates By-law .....	June 8/05	9:2.409	
2006 Rates By-law .....	June 16/06	10:2.704	
<b>SHXW'ŌWHĀMEL FIRST NATION (OHAMIL INDIAN BAND)</b>			
Assessment By-law .....	Dec 11/03	8:2.386	
Rates By-law 2004-1 .....	Dec 2/04	9:1.181	
Taxation By-law .....	Dec 11/03	8:2.424	
<b>SISKA INDIAN BAND</b>			
2005 Rates By-law .....	July 22/05	10:1.286	
Taxation Amending By-law 2005-01 .....	Mar 22/05	9:2.411	
<b>SKAWAHLLOOK FIRST NATION</b>			
Tax Rates By-law 2005 .....	Sept 28/05	10:1.288	
Tax Rates By-law 2006 .....	June 16/06	10:2.706	
<b>SKEETCHESTN INDIAN BAND</b>			
Annual Tax Rates By-law No. 5, 1997 .....	May 30/97	2:1.234	
Annual Tax Rates By-law No. 6, 1998 .....	June 9/98	2:2.588	
Annual Tax Rates By-law No. 6, 1999 .....	Oct. 31/99	4:1.23	
Annual Tax Rates By-law No. 6, 2001 .....	Sept 20/01	6:1.141	
Annual Tax Rates By-law No. 7, 2002 .....	Sept 1/02	7:1.282	
Annual Tax Rates By-law No. 8, 2003 .....	Aug 29/03	8:1.128	
Annual Tax Rates By-law No. 9, 2004 .....	June 21/04	8:2.456	
Financial Management By-law No. 1985-2 (Revised 1996) .....	Aug 5/97	2:2.606	



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<b>BRITISH COLUMBIA (continued)</b>			
<b>SKETCHESTN INDIAN BAND (continued)</b>			
Property Tax Expenditure By-law .....	July 6/05	10:1.292	
2005 Tax Rates By-law No. 10 .....	July 6/05	10:1.290	
<b>SKIDEGATE INDIAN BAND</b>			
Property Assessment and Taxation By-law .....	Feb 1/02	6:2.397	
<b>SKOWKALE FIRST NATION</b>			
Exemption By-law 1998.....	Aug 11/98	3:1.76	
Exemption By-law 1999.....	July 20/99	3:2.404	
Exemption By-law 2000.....	Sept 21/00	5:1.94	
Exemption By-law 2001.....	Aug 25/01	6:1.161	
Exemption By-law 2002.....	Oct 10/02	7:2.520	
Exemption By-law 1-2003 .....	Sept 15/03	8:1.152	
Exemption By-law 1-2004 .....	Aug 26/04	9:1.238	
Exemption By-law 1-2005 .....	July 29/05	10:1.301	
Property Tax Expenditure By-law .....	Sept 21/00	5:1.95	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-02.....	Sept 6/00	5:1.102	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-03.....	Feb 24/01	5:2.257	
1998 Rates By-law .....	Aug 11/98	3:1.77	
1999 Rates By-law .....	July 20/99	3:2.405	
2000 Rates By-law .....	Sept 21/00	5:1.92	
2001 Rates By-law .....	Aug 25/01	6:1.159	
2002 Rates By-law .....	Oct 10/02	7:2.518	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>SKOWKALE FIRST NATION (continued)</b>			
2003 Rates By-law .....	Sept 15/03	8:1.150	
2004 Rates By-law .....	Aug 26/04	9:1.236	
2005 Rates By-law .....	July 29/05	10:1.299	
<b>SKUPPAH INDIAN BAND</b>			
2002 Rates By-law .....	Oct 10/02	7:2.521	
2003 Rates By-law .....	Aug 29/03	8:1.153	
2004 Rates By-law .....	Aug 18/04	9:1.239	
2005 Rates By-law .....	Aug 15/05	10:1.302	
<b>SKWAY INDIAN BAND see SHXWHÁ'Y VILLAGE</b>			
<b>SLIAMMON FIRST NATION</b>			
1997 Annual Tax Rates By-law .....	May 29/97	2:1.252	
1998 Annual Tax Rates By-law .....	June 18/98	2:2.624	
1999 Annual Tax Rate By-law .....	May 31/99	3:2.408	
2000 Annual Tax Rates By-law .....	June 25/00	4:2.235	
2001 Annual Tax Rates By-law .....	Aug 6/01	6:1.162	
2002 Annual Tax Rates By-law .....	July 15/02	6:2.449	
2003 Annual Tax Rates By-law .....	June 11/03	8:1.155	
2004 Annual Tax Rates By-law .....	June 18/04	8:2.458	
2005 Annual Tax Rates By-law .....	July 4/05	10:1.304	
Property Tax Expenditure By-law .....	June 20/97	2:1.254	
Property Tax Expenditure By-law .....	Aug 6/01	6:1.164	
Property Tax Expenditure By-law .....	July 15/02	6:2.451	
Property Tax Expenditure By-law .....	June 11/03	8:1.157	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>SLIAMMON FIRST NATION (continued)</b>			
Property Tax Expenditure By-law .....	June 21/04	8:2.460	
Property Tax Expenditure By-law .....	July 4/05	10:1.306	
<b>SNUNEYMUXW FIRST NATION see also NANAIMO INDIAN BAND</b>			
2002 Taxation Rates By-law .....	Sept 1/02	7:1.300	
2003 Taxation Rates By-law .....	Aug 26/03	8:1.164	
2004 Taxation Rates By-law .....	June 4/04	8:2.466	
2005 Taxation Rates By-law .....	July 6/05	10:1.312	
Taxation Rates By-law 2006 .....	June 16/06	10:2.708	
<b>SODA CREEK INDIAN BAND</b>			
<b>Property Assessment and Taxation</b>			
By-law No. 1998-TX01 .....	Dec 23/97	2:2.626	
Property Tax Expenditure By-law .....	Sept 3/99	4:1.43	
1998 Rates By-law .....	June 10/98	2:2.682	
1999 Rates By-law .....	July 30/99	4:1.41	
2001 Rates By-law .....	June 14/01	5:2.258	
2002 Rates By-law .....	Nov 27/02	7:1.303	
2003 Rates By-law .....	June 1/03	8:1.166	
2004 Rates By-law .....	May 25/04	8:2.469	
2005 Rates by-law .....	May 31/05	9:2.412	
Rates By-law 2006 .....	May 31/06	10:2.710	
<b>SONGHEES FIRST NATION</b>			
Property Tax Expenditure By-law .....	Sept 21/00	5:1.103	
Property Tax Expenditure By-law .....	June 15/01	5:2.262	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>SONGHEES FIRST NATION (continued)</b>			
Property Tax Expenditure By-law .....	June 3/02	7:1.307	
Property Tax Expenditure By-law .....	June 9/03	8:1.170	
Property Tax Expenditure By-law .....	May 10/04	8:2.473	
Property Tax Expenditure By-law .....	April 18/05	9:2.416	
Property Tax Expenditure By-law			
No. 2006-01 .....	April 11/06	10:2.714	
<b>2006 Property Taxation Rates By-law</b>			
No. 2006-02 .....	April 11/06	10:2.712	
1998 Rates By-Law No. 1998-02 .....	June 9/98	2:2.683	
1999 Rates By-law No. 1999-02 .....	May 31/99	3:2.411	
2000 Rates By-law No. 2000-02 .....	June 25/00	4:2.237	
2001 Rates By-law No. 2001-02 .....	June 15/01	5:2.260	
2002 Rates By-law No. 2002-02 .....	June 3/02	7:1.305	
2003 Rates By-law No. 2003-02 .....	June 9/03	8:1.168	
2004 Rates By-law No. 2004-02 .....	May 10/04	8:2.471	
2005 Rates By-law No. 2005-02 .....	April 18/05	9:2.414	
<b>SONGHEES INDIAN BAND</b>			
1997 Annual Tax Rates By-law .....	June 2/97	2:1.261	
<b>SPUZZUM INDIAN BAND</b>			
1996 Property Rates By-law .....	Jan 9/97	2:1.263	
<b>SQUAMISH INDIAN BAND</b>			
Annual Tax Rates By-law No. 1, 1997 .....	May 30/97	2:1.265	
Annual Tax Rates By-law No. 1, 1998 .....	June 11/98	2:2.685	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>SQUAMISH INDIAN BAND (continued)</b>			
Annual Tax Rates By-law No. 1, 1999.....	May 31/99	3:2.413	
Annual Tax Rates By-law No. 1, 2000.....	June 4/00	4:2.239	
Annual Tax Rates By-law No. 1, 2001.....	June 15/01	5:2.270	
Annual Tax Rates By-law No. 1, 2002.....	July 15/02	6:2.458	
Annual Tax Rates By-law No. 1, 2003.....	June 9/03	8:1.178	
Annual Tax Rates By-law No. 1, 2004.....	June 4/04	8:2.481	
Annual Tax Rates By-law No. 1, 2005.....	June 8/05	9:2.424	
Annual Tax Rates By-law No. 1, 2006.....	June 16/06	10:2.717	
Property Assessment By-law, Amendment By-law No. 1-1998.....	June 9/98	3:1.80	
Property Assessment By-law, Amendment By-law No. 1-1999.....	Feb 8/00	4:2.244	
Property Assessment By-law, Amendment By-law No. 1-2000.....	Dec 20/00	5:2.275	
Property Assessment By-law, Amendment By-law No. 1-2001.....	Feb 16/02	6:2.462	
Property Assessment By-law, Amendment By-law No. 1-2002.....	Feb 14/03	7:2.523	
Property Taxation By-law, Amendment By-law No. 1-1998.....	June 9/98	3:1.84	
<b>SQUIALA FIRST NATION</b>			
Property Assessment By-law.....	Nov 16/05	10:1.314	
Property Taxation By-law.....	Nov 16/05	10:1.351	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>ST. MARY'S INDIAN BAND</b>			
Expenditure By-law.....	Aug 16/05	10:1.382	
Rates By-law 1997-T05.....	June 2/97	2:1.270	
Rates By-law 1998-T05.....	June 18/98	2:2.690	
Rates By-law 1999-T07.....	July 30/99	4:1.49	
Rates By-law 2000-YR08.....	June 25/00	4:2.247	
Rates By-law 2001-YR09.....	Aug 6/01	6:1.172	
Rates By-law 2002-YR10.....	Sept 1/02	7:1.315	
Rates By-law 2003-YR11.....	Aug 29/03	8:1.183	
Rates By-law 2004-YR12.....	Sept 28/04	9:1.241	
Rates By-law 2005-YR13.....	July 6/05	10:1.387	
<b>STELLAT'EN FIRST NATION</b>			
By-law No. 1998-1 - Respecting the			
Appropriation and Expenditure of Moneys			
for Primary and Secondary Education.....	Nov 5/99	4:1.50	
<b>SUMAS FIRST NATION</b>			
Tax Rates By-law 2005.....	Sept 28/05	10:1.388	
<b>TIT'Q'ET FIRST NATION</b>			
2003 Rates By-law.....	Sept 30/03	8:1.184	
2004 Rates By-law.....	Aug 18/04	9:1.242	
2005 Rates By-law.....	July 29/05	10:1.390	
<b>TL'AZT'EN NATION</b>			
2000 Expenditure By-law.....	Dec 20/00	5:2.278	
2002 Expenditure By-law.....	July 15/02	7:1.316	

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<b>TL'AZT'EN NATION (continued)</b>			
2003 Expenditure By-law.....	June 9/03	8:1.186	
2004 Expenditure By-law.....	Aug 26/04	9:1.243	
2005 Expenditure By-law.....	July 22/05	10:1.391	
1998 Rates By-law .....	July 23/98	3:1.87	
1999 Rates By-law .....	Nov 1/99	4:1.53	
2000 Rates By-law .....	Oct 20/00	5:1.111	
2002 Rates By-law .....	July 15/02	7:1.317	
2003 Rates By-law .....	June 9/03	8:1.187	
2004 Rates By-law .....	Aug 26/04	9:1.244	
2005 Rates By-law .....	July 22/05	10:1.392	
<b>TOBACCO PLAINS INDIAN BAND</b>			
2002 Rates By-law .....	June 3/02	6:2.471	
2003 Rates By-law .....	June 11/03	8:1.189	
2004 Rates By-law .....	July 6/04	8:2.486	
2005 Rates By-law .....	Sept 28/05	10:1.394	
Rates By-law 2006 .....	June 16/06	10:2.722	
<b>TSAWOUT INDIAN BAND</b>			
Rates By-law 1997-T01 .....	May 28/97	2:1.271	
Rates By-law 1998-TX01.....	June 9/98	2:2.691	
Rates By-law 1999-TX01.....	May 31/99	3:2.418	
Rates By-law 2000 TX-01.....	June 4/00	4:2.248	
Rates By-law 2001 TX-02.....	June 13/01	5:2.279	
Rates By-law 2002 TX-01.....	May 29/02	6:2.473	

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<b>TSAWOUT INDIAN BAND (continued)</b>			
Rates By-law 2003 TX-01 .....	June 1/03	7:2.526	
Rates By-law 2004 TX-01 .....	May 25/04	8:2.488	
Rates By-law 2005 TX-01 .....	May 31/05	9:2.429	
Rates By-law 2006 TX-01 .....	May 15/06	10:2.724	
<b>TSAWWASSEN FIRST NATION</b>			
Assessment By-law Amendment			
By-law 1999 .....	Mar 9/00	4:2.250	
By-law Authorizing Reduction of Taxes by an Amount Equal to Provincial			
Home Ownership Grants .....	June 2/97	2:1.274	
By-law Authorizing Reduction of Taxes by an Amount Equal to Provincial			
Home Ownership Grants .....	June 1/98	2:2.693	
1997 Rates By-law .....	June 2/97	2:1.275	
1998 Rates By-law .....	June 18/98	2:2.694	
1999 Rates By-law .....	May 31/99	3:2.422	
2000 Rates By-law .....	June 4/00	4:2.295	
2001 Rates By-law .....	June 15/01	5:2.281	
2002 Rates By-law .....	June 3/02	6:2.474	
2003 Rates By-law .....	May 29/03	8:1.191	
2004 Rates By-law .....	May 30/04	8:2.490	
2005 Rates By-law .....	June 8/05	9:2.431	
2006 Rates By-law .....	June 16/06	10:2.725	



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<b>TSAWWASSEN FIRST NATION (continued)</b>			
Taxation By-law Amendment By-law 1997 .....	Oct 20/97	2:2.696	
Taxation By-law Amendment By-law 1999 .....	Mar 9/00	4:2.297	
<b>TS'KW'AYLAXW FIRST NATION</b>			
Rates By-law 2005-T01 .....	July 22/05	10:1.396	
Rates By-law 2006-T01 .....	July 10/06	10:2.727	
<b>TSEIL-WAUTUTH NATION (BURRARD INDIAN BAND)</b>			
Consolidated Property Assessment and Taxation By-law 1997 .....	Sept 30/97	2:2.698	<b>ss.16, 21(1), 30(2)</b> by Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-1 (4:2.302) <b>s.46</b> by Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-2000 (4:2.304)
<b>Consolidated Property Assessment and</b>			
Taxation By-law 1997 Amendment By-law 1999-1 .....	Feb 8/00	4:2.302	
<b>Consolidated Property Assessment and</b>			
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	
Expenditure By-law No. EXP 2006-01 .....	June 16/06	10:2.729	
1999 Rates By-law .....	June 28/99	3:2.424	
2000 Rates By-law .....	June 25/00	4:2.300	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>T'SLEIL-WAUTUTH NATION (BURREARD INDIAN BAND) (continued)</b>			
2001 Rates By-law .....	June 15/01	5:2.283	
2002 Rates By-law .....	Sept 1/02	7:1.319	
2003 Rates By-law .....	June 11/03	8:1.193	
2004 Rates By-law .....	June 11/04	8:2.492	
2005 Rates By-law .....	July 6/05	10:1.398	
Rates By-law 2006 .....	June 16/06	10:2.734	
<b>TZEACHTEN FIRST NATION</b>			
Exemption By-law 1998.....	Aug 11/98	3:1.89	
Exemption By-law 1999.....	July 20/99	3:2.426	
Exemption By-law 2001.....	June 15/01	5:2.292	
Exemption By-law 2002.....	Sept 1/02	7:1.323	
Property Tax Expenditure By-law .....	Sept 21/00	5:1.115	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-02.....	Sept 6/00	5:1.122	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-03.....	Dec 20/00	5:2.293	
1998 Rates By-law .....	Aug 11/98	3:1.90	
1999 Rates By-law .....	July 20/99	3:2.427	
2000 Rates By-law .....	Sept 21/00	5:1.113	
2001 Rates By-law .....	June 15/01	5:2.290	
2002 Rates By-law .....	Sept 1/02	7:1.321	
Rates By-law No. 2003 .....	Aug 29/03	8:1.195	
Rates By-law No. 2004 .....	June 4/04	8:2.494	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>TZEACHTEN FIRST NATION (continued)</b>			
Rates By-law No. 2005 .....	May 31/05	9:2.433	
<b>UPPER SIMILKAMEEN INDIAN BAND</b>			
2002 Assessment By-law .....	Dec 19/02	7:2.528	
Expenditure By-law.....	Jan 15/03	7:2.576	
Property Assessment and Taxation By-law .....	Feb 11/97	2:1.280	
Property Tax Amending By-law No. 1 (1997) ..	Nov 7/97	2:2.752	
Property Taxation By-law .....	Dec 19/02	7:2.581	
1997 Rates By-law .....	Aug 15/97	2:1.278	
1998 Rates By-law .....	Oct 23/98	3:1.193	
1999 Rates By-law .....	Dec 7/99	4:2.305	
2000 Rates By-law .....	Jan 21/01	5:2.294	
2001 Rates By-law .....	Sept 20/01	6:1.173	
2002 Rates By-law .....	Nov 27/02	7:1.324	
2003 Rates By-law .....	Sept 5/03	8:1.197	
2004 Rates By-law .....	Nov 15/04	9:1.246	
<b>WEST MOBERLY FIRST NATIONS #545</b>			
Financial Administration By-law .....	Feb 16/02	6:2.476	
Property Assessment and Taxation By-law .....	May 29/02	6:2.487	
<b>WESTBANK FIRST NATION</b>			
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	

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<b>BRITISH COLUMBIA (continued)</b>			
Design and Mapping By-law No. 03-TX-01.....	May 18/03	8:1.203	
1997 Expenditure By-law Annual Budget .....	July 29/97	2:1.337	
1998 Expenditure By-law Annual Budget .....	May 28/98	3:1.95	
1999 Expenditure By-law Annual Budget .....	May 28/99	3:2.430	
2001 Expenditure By-law Annual Budget .....	June 15/01	5:2.296	
2002 Expenditure By-law Annual Budget .....	May 29/02	6:2.539	
2003 Expenditure By-law Annual Budget .....	May 25/03	8:1.199	
2004 Expenditure By-law Annual Budget .....	May 31/04	8:2.496	
2005 Expenditure By-law Annual Budget .....	May 31/05	9:2.435	
Expenditure By-law Annual Budget 2006 .....	May 31/06	10:2.736	
Old Ferry Wharf Road Waterworks			
By-law No. 99-TX-04.....	Oct 17/99	4:2.312	
Property Assessment Amendment			
By-law 97-TX-05.....	Oct 31/97	2:2.754	
Property Taxation Amendment			
By-law 97-TX-04.....	Dec 19/97	2:2.757	
Property Taxation Amendment			
By-law 99-TX-01.....	June 23/99	3:2.434	
Property Taxation Amendment			
By-law No. 05-TX-02.....	July 13/05	10:1.400	
Property Taxation By-law No. 05-TX-03.....	Dec 22/05	10:2.739	
1997 Tax Rate Schedule Amending By-law ....	May 28/97	2:1.339	
1998 Tax Rate Schedule Amending By-law .....	May 28/98	3:1.97	
1999 Tax Rate Schedule Amending By-law ....	May 28/99	3:2.432	

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<b>WESTBANK FIRST NATION (continued)</b>			
2000 Tax Rate Schedule Amending By-law .....	June 1/00	4:2.307	
2001 Tax Rate Schedule Amending By-law .....	May 30/01	5:2.298	
2002 Tax Rate Schedule Amending By-law .....	May 29/02	6:2.541	
2003 Tax Rate Schedule Amending By-law .....	May 25/03	8:1.201	
2004 Tax Rate Schedule Amending By-law .....	May 31/04	8:2.498	
2005 Tax Rate Schedule Amending By-law .....	May 31/05	9:2.438	
Tax Rate Schedule Amending By-law 2006 ....	May 31/06	10:2.743	
Taxation Expenditure Amendment			
By-law 97-TX-03 .....	July 29/97	2:1.341	
Tobacco Products Tax By-law, 1998 TX-01 ....	Feb 1/98	2:1.344	
Tsinstikeptum I.R. #9 Capital Expenditure			
By-law No. 00-TX-02 .....	May 7/00	4:2.315	<b>repealed</b> by Tsinstikeptum Indian Reserve No. 9 Capital Expenditure By-law No. 00-TX-06 (5:2.309)
Tsinstikeptum Indian Reserve No. 9 Capital Expenditure By-law No. 00-TX-06 .....	Dec 21/00	5:2.309	
[Tsinstikeptum] I.R. #9 Pine Stadium Lighting Improvement Project Capital Expenditure By-law No. 04-TX-02 .....	July 6/04	8:2.501	
[Tsinstikeptum] I.R. #9 STQA? Kw LNIW'T Community Health Building Capital Expenditure By-law No. 05-TX-06 .....	Dec 19/06	10:2.746	

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BRITISH COLUMBIA (continued) WESTBANK FIRST NATION (continued) [Tsinstikeptum] I.R. #9 Water Distribution System Capital Expenditure By-law No. 02-TX-04 .....	Nov 30/02	7:1.326	
Tsinstikeptum I.R. #10 Capital Expenditure By-law No. 00-TX-01 .....	May 7/00	4:2.341	<b>repealed</b> by Tsinstikeptum Indian Reserve No. 10 Capital Expenditure By-law No. 00-TX-05 (5:2.311)
Tsinstikeptum Indian Reserve No. 10 Capital Expenditure By-law No. 00-TX-05 .....	Dec 21/00	5:2.311	
[Tsinstikeptum] I.R. #10 Highway 97 Infrastructure and Road Access Improvement Project Capital Expenditure By-law No. 03-TX-05 .....	May 10/04	8:2.504	
Tsinstikeptum I.R. No. 10 Lakeridge Sewer Project Capital Expenditure Amendment By-law No. 05-TX-01 .....	Dec 16/05	10:2.750	
[Tsinstikeptum] I.R. #10 Lakeridge Sewer Project Capital Expenditure By-law No. 03-TX-04 .....	Nov 18/03	8:2.509	
Tsinstikeptum I.R. No. 10 Lindley Building Signage Project Capital Expenditure By-law No. 05-TX-07 .....	Dec 16/05	10:2.754	

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BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
[Tsinstikeptum] I.R.#10 Water Distribution System Capital Expenditure By-law No. 01-TX-02 .....	May 5/01	5:2.305	
[Tsinstikeptum] I.R. #10 Westside Road Lift Station Project Capital Expenditure By-law No. 04-TX-01 .....	May 10/04	8:2.517	
WFN Business Licence Law No. 2005-17 .....	Mar 31/05	9:2.441	
WHISPERING PINES/CLINTON INDIAN BAND			
Property Tax Expenditure By-law 1996 .....	Feb 3/97	2:1.350	
1997 Rates By-law .....	May 30/97	2:1.346	
1998 Rates By-law .....	June 18/98	2:2.760	
1999 Rates By-law .....	July 20/99	3:2.435	
2001 Rates By-law .....	Dec 19/01	6:2.543	
2002 Rates By-law .....	Oct 10/02	7:1.331	
2003 Rates By-law .....	Nov 18/03	8:2.522	
2004 Rates By-law .....	Aug 18/04	9:1.248	
2005 Rates By-law .....	Sept 28/05	10:1.406	
2006 Rates By-law .....	July 10/06	10:2.757	
WILLIAM LAKE INDIAN BAND			
Property Assessment and Taxation By-law .....	Apr 19/04	8:2.524	
YALE FIRST NATION No. 589			
Financial Administration By-law .....	Jan 24/03	7:2.635	
Property Assessment and Taxation By-law .....	April 9/03	7:2.646	

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<b>BRITISH COLUMBIA (continued)</b>			
<b>YEKOCHE FIRST NATION No. 728</b>			
Financial Administration By-law .....	Nov 27/02	7:2.697	
Property Assessment and Taxation By-law .....	Feb 25/03	7:2.708	
<b>MANITOBA</b>			
<b>MARCEL COLOMB FIRST NATION</b>			
Band Custom Election Code .....	Mar 12/99	3:2.437	
<b>OPASKWAYAK CREE NATION</b>			
OCN Annual Tax Rate By-Law No. 1, 1998....	May 25/98	2:2.762	
OCN Annual Tax Rate By-law No. 1, 1999 .....	May 17/99	3:2.457	
OCN Annual Tax Rate By-law No. 1, 2000 .....	July 11/00	4:2.384	
OCN Annual Tax Rate By-law No. 1, 2001 .....	May 19/01	5:2.313	
OCN Annual Tax Rate By-law No. 1, 2002 .....	May 29/02	6:2.545	
OCN Annual Tax Rate By-law No. 1, 2003 .....	May 13/03	7:2.759	
OCN Annual Tax Rate By-law No. 1, 2004 .....	May 3/04	8:2.575	
OCN Annual Tax Rate By-law No. 1, 2005 .....	May 16/05	9:2.457	
OCN Annual Tax Rate By-law No. 1, 2006 .....	May 15/06	10:2.759	
OCN 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	
<b>NEW BRUNSWICK</b>			
<b>MIAWPUKEK FIRST NATION</b>			
Telephone Companies Taxation By-law .....	Feb 9/00	4:2.386	
<b>RED BANK FIRST NATION</b>			
Property Assessment and Taxation By-law .....	May 5/01	5:2.315	



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<b>NEWFOUNDLAND AND LABRADOR</b>			
<b>SHESHATSHU INNU FIRST NATION</b>			
Telecommunication Companies			
Taxation By-law.....	May 15/06	10:2.761	
<b>NORTHWEST TERRITORIES</b>			
<b>HAY RIVER DENE BAND RESERVE No. 1</b>			
Business Licensing By-law .....	Jan 13/00	4:2.390	
<b>NOVA SCOTIA</b>			
<b>ESKASONI BAND</b>			
Property Assessment and Taxation By-law .....	June 9/98	3:1.108	
2001 Taxation Rates By-law .....	May 5/01	5:2.367	
<b>MEMBERTOU BAND</b>			
Code No. 1997-1 Being a Code Respecting the Regulation of Traffic .....	Feb 22/97	3:1.157	
<b>MILLBROOK FIRST NATION</b>			
Property Tax Expenditure By-law .....	May 26/05	9:2.462	
1998 Rates By-law .....	Dec 8/98	3:1.182	
2000 Rates By-law .....	Sept 21/00	5:1.123	
2001 Rates By-law .....	May 5/01	5:2.369	
2002 Rates By-law .....	May 26/02	7:1.333	
2003 Rates By-law .....	April 9/03	7:2.761	
2004 Rates By-law .....	May 10/04	8:2.577	
2005 Rates By-law .....	May 26/05	9:2.459	
2006 Rates By-law .....	May 18/06	10:2.766	

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NOVA SCOTIA (continued)			
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	
CHIPPÉWAS OF MNIKANING FIRST NATION			
Taxi and Limousine Licensing			
By-law No. 03-01 .....	Apr 21/04	8:2.580	
DOKIS FIRST NATION			
Financial Administration By-law .....	Mar 22/04	8:2.595	
LAC LA CROIX FIRST NATION			
Telephone Companies Taxation By-law .....	Dec 19/02	7:2.764	
MICHIPICOTEN FIRST NATION			
Financial Administration By-law .....	Nov 18/02	7:1.351	
MISSISSAUGAS OF SCUGOG ISLAND FIRST NATION			
Land Management Code .....	Jan 1/00	5:2.390	
NIPISSING FIRST NATION			
Telephone Companies Taxation By-law .....	Jan 7/99	3:2.459	
Telephone Companies Taxation			
Expenditure By-law .....	Feb 25/01	5:2.410	

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QUEBEC			
CONSEIL DES MONTAGNAIS DU LAC-SAINT-JEAN			
Règlement modifiant le Règlement administratif No. 22 concernant l'imposition de permis dans la réserve indienne de Mashteuiatsh No. 5.....	le 24 août 04	9:1.250	
INNU TAKUAIKAN UASHAT MAK MANI-UTENAM			
Règlement administratif sur les taux annuels de taxes foncières, numéro 2, 1998 .....	le 4 août 98	3:1.184	
Règlement administratif sur les taux de taxes foncières, numéro 1, 1999 .....	le 31 mai 99	3:2.463	
Règlement administratif sur les taux de taxes foncières, numéro 2, 1999 .....	le 31 mai 99	3:2.468	
Règlement sur 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	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2003 .....	le 27 avril 03	7:2.768	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2004 .....	le 22 mars 04	8:2.606	
Règlement sur les taux annuels de taxes foncières, numéro 2, 2005 .....	le 14 avril 05	9:2.468	

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NATION HURONNE-WENDAT			
Règlement 2004-02 concernant les coûts de certains services publics .....	le 24 août 04	9:1.253	
SASKATCHEWAN			
CARRY THE KETTLE FIRST NATION			
Property Assessment and Taxation By-law .....	June 1/03	7:2.771	
Property Tax Expenditure By-law .....	Feb 24/04	8:2.609	
2003 Tax Rates By-law .....	July 14/03	8:1.206	
2004 Tax Rates By-law .....	Aug 28/04	9:1.256	
2005 Tax Rates By-law .....	July 11/05	10:1.408	
FLYING DUST FIRST NATION			
Business Licensing By-law No. 1, 2003 .....	May 3/04	8:2.616	
KEESEKOOSE FIRST NATION			
Trust Appropriations By-law .....	Dec 16/05	10:2.769	
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