

First Nations Gazette



2000

Vol. 4, No. 1

Pages 1 – 116

cited F.N. Gaz. 2000.4:1

MANAGING EDITOR

Zandra L. Wilson, B.A., LL.B.

EDITORIAL ASSISTANT

Gisèle Mintenko

Terri Klotz

EDITORIAL BOARD

Brent Moreau	Ken Scopick
David Paul	Ricky Fontaine
Lilian Richards	Sakej Henderson

INDIAN TAXATION ADVISORY BOARD

Chief C.T. (Manny) Jules, Chairman	
Strater Crowfoot	David Paul
Chief William McCue	Ricky Fontaine

Indian Taxation Advisory Board
and
Native Law Centre
2000

© 2000

Indian Taxation Advisory Board, Eastern Office
2nd floor, 90 Elgin Street
Ottawa, Ontario K1A 0H4

Native Law Centre
University of Saskatchewan
101 Diefenbaker Place
Saskatoon, Saskatchewan S7N 5B8

First Nations Gazette Subscription and Distribution Office

First Nations Gazette
Native Law Centre
University of Saskatchewan
101 Diefenbaker Place
Saskatoon, Saskatchewan S7N 5B8

Telephone: (306) 966-6189

Fax: (306) 966-6207

Website: <http://www.usask.ca/nativelaw/fng.html>

The *First Nations Gazette* is published semi-annually.

2000 subscription rate: \$72.00 (Can.)

ISSN 1206-9086

WAIVER NOTICE

Users of the *First Nations Gazette* are advised that it is prepared for convenience of reference and notice only, and is not published under legislative authority. The by-laws enacted by the First Nations of Canada are reproduced in the *Gazette* as they were approved. In order to preserve the authenticity of the original by-laws, any errors that may have appeared are reproduced in the *Gazette*. For purposes of uniformity the word “bylaw” is rendered as “by-law”. A true certified copy of the original by-laws should be obtained from the individual enacting First Nation.

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

EXPLANATORY NOTES

CONTENT

This issue of the *First Nation Gazette* includes:

- a. Band by-laws relating to the exercise of taxation powers under section 83 of the *Indian Act*, R.S.C. 1985, c.I-5;
- b. Taxation and licensing by-laws as approved since the publication date of the last issue of the *First Nations Gazette*;
- c. *First Nations Gazette Style Guide*;
- d. Subject Index to By-laws;
- e. Table of By-laws setting out the current and on-going status of band by-laws 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 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 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

1. Any by-law included in the *First Nations Gazette* may be cited to the volume and issue in which it is contained, e.g. *Matsqui Indian Band Rates By-law 1999*, F.N. Gaz. 2000.4:1.16.

CITATION OF BY-LAWS (continued)

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

LANGUAGE OF PUBLICATION

1. Band by-laws which appear in the *First Nations Gazette* are published in the language in which they were approved.
2. For by-laws 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.

CONTENTS

ALBERTA

Whitefish Lake First Nation	
1999 Tax Rates By-law.....	1
Property Tax By-law Amendment.....	2

BRITISH COLUMBIA

Boothroyd Indian Band	
1999 Tax Rates By-law.....	3
Property Tax Expenditure By-law	4
Lakahahmen First Nation	
Exemption By-law 1999.....	9
Rates By-law 1999	10
Lheidli T'enneh Band	
1999 Rates By-law	12
Lillooet Indian Band	
Rates By-law 1999-T01.....	14
Matsqui First Nation	
Exemption By-law 1999.....	15
Rates By-law 1999	16
Nadleh Whut'en Indian Band	
Property Assessment and Taxation Amending By-law.....	19
Osoyoos Indian Band	
Tax Rates By-law No. 001, 1999.....	21
Skeetchestn Indian Band	
Annual Tax Rates By-law No. 6, 1999.....	23
Soda Creek Indian Band	
1999 Rates By-law	41
Property Tax Expenditure By-law	43
St. Mary's Indian Band	
Rates By-law 1999-T07.....	49
Stellat'en First Nation	
By-law No. 1998-1 - Respecting the Appropriation and Expenditure of Moneys for Primary and Secondary Education	50
TI'azt'en Nation	
1999 Rates By-law	53

SASKATCHEWAN

White Bear First Nations	
Property Tax Expenditure By-law	55

Appendix

First Nations Gazette Style Guide	61
Subject Index to By-laws, 2000 Vol. 4, No. 1.....	99
Table of By-laws	101

**WHITEFISH LAKE FIRST NATION
1999 TAX RATES BY-LAW**

[Effective September 2, 1999]

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

WHEREAS the Council of the Whitefish Lake First Nation enacted the *Whitefish Lake First Nation Property Tax By-law* on December 4, 1998;

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 *Whitefish Lake First Nation 1999 Tax Rates By-law*.

2. Pursuant to Section 5.1 of the *Whitefish Lake Property Tax By-law*, the rate of tax applied against the assessed value of property shall be,

- (a) for property other than machinery and equipment 1.594%
- (b) for machinery and equipment 0.625%

This by-law is hereby enacted by Council at a duly convened meeting held on the 9th day of August, 1999.

[Eddie Tallman]

Chief, Eddie Tallman

[Robert Grey]

Councillor, Robert Grey

[Dwayne Thunder]

Councillor, Dwayne Thunder

[Pearl Auger]

Councillor, Pearl Auger

[Christine LeGrande]

Councillor, Christine LeGrande

**WHITEFISH LAKE FIRST NATION
PROPERTY TAX BY-LAW AMENDMENT**

[Effective September 2, 1999]

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 rising out of or ancillary to such purpose; and

WHEREAS the Council of the Whitefish Lake First Nation enacted the *Whitefish Lake First Nation Property Tax By-law* on December 4, 1998; and

WHEREAS the Council of the Whitefish Lake First Nation deem it advisable to amend the by-law to provide a time frame for taxation in the 1999 tax year;

THEREFORE BE IT RESOLVED that the Council of the Whitefish Lake First Nation enacts the following amendments to the *Whitefish Lake First Nation Property Tax By-law*,

- 1. Section 5.2 is amended by adding at the end of the section; except for the 1999 taxation year in which taxes are due as of September 30.
- 2. Section 7.3.1 is amended by striking out ‘May 1’ and replacing it with September 1.
- 3. Section 8.1 is amended by striking out ‘May 1’ and replacing it with September 1.
- 4. Section 12.1 is amended by adding at the end of the section; except for the 1999 taxation year in which taxes are due and payable as of September 30.

This by-law is hereby enacted by Council at a duly convened meeting held on the 9th day of August, 1999.

[Eddie Tallman]

Chief, Eddie Tallman

[Robert Grey]

Councillor, Robert Grey

[Dwayne Thunder]

Councillor, Dwayne Thunder

[Pearl Auger]

Councillor, Pearl Auger

[Christine LeGrande]

Councillor, Christine LeGrande

BOOTHROYD INDIAN BAND
1999 TAX RATES BY-LAW

[Effective September 3, 1999]

WHEREAS pursuant to section 83(1) of the *Indian Act* the Band has enacted the *Boothroyd Indian Band Taxation By-law* adopted by Chief and Council on September 29th, 1992 and approved by the Minister on June 23, 1993;

AND WHEREAS pursuant to section 24(5) of the *Taxation By-law* Chief and Council are authorized to establish rates for the taxation of properties within the Reserve;

NOW THEREFORE BE IT RESOLVED that pursuant to section 24(5) of the *Taxation By-law* Chief and Council do hereby adopt the following as Schedule "A" Prescribed Tax Rates to replace the previous Schedule "A":

SCHEDULE "A"

Class of Property	Tax Rates
1. Residential	11.1093
2. Utilities	36.9795
3. Unmanaged Forest Land	n/a
4. Major Industry	34.4094
5. Light Industry	30.6702
6. Business/Other	25.9903
7. Managed Forest Land	n/a
8. Recreational Property Non-Profit Organization	11.2512
9. Farm	12.3824

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 [10th] day of [June], 1999.

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

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

[Phillip Campbell]

Chief

[Thomas Andrew]

Councillor

[Michael Campbell]

Councillor

[Lawrence Smith]

Councillor

BOOTHROYD INDIAN BAND
PROPERTY TAX EXPENDITURE BY-LAW

[Effective September 3, 1999]

WHEREAS:

A. The Boothroyd Indian Band has enacted a property assessment by-law and a property taxation by-law pursuant to subsection 83(1) of the *Indian Act* for the purpose of taxation for local purposes of land, or interests in land, in the Reserve (as defined in the property taxation by-law), including rights to occupy, possess or use land in the Reserve;

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

C. Chief and Council now deem it expedient for the efficient operation of the Boothroyd Indian Band taxation scheme to enact a new *Property Tax Expenditure By-law*.

NOW BE IT HEREBY RESOLVED that the following by-law 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 *Boothroyd Indian Band Property Tax Expenditure By-law*.

INTERPRETATION

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

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

“band” means the Boothroyd Band of Indians,

“Band Administrator” means the Band Administrator appointed by council under the *Boothroyd Indian Band Property Taxation By-law*,

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

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

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

“council” means the council of the Boothroyd Indian Band within the meaning of subsection 2(l) of the *Indian Act* R.S.C. 1985, c.I-5, as elected by the band members from time to time pursuant to the custom of the band,

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

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

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

“property assessment by-law” means the *Boothroyd Indian Band Property Assessment By-law* approved and passed by the council on the 29th day of September, 1992 and approved by the minister on the 23rd day of June, 1993, as amended from time to time,

“property taxation by-law” means the *Boothroyd Indian Band Property Taxation By-law* approved and passed by the council on the 29th day of September,

1992 and approved by the minister on the 23rd day of June, 1993, as amended from time to time,

“property taxation by-law expenditures” includes all costs associated with the administration, implementation, and enforcement of the Boothroyd Indian Band property taxation scheme,

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

“public works” includes:

(a) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining, operating, purchasing or otherwise obtaining the services of:

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

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

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

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

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

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

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

together with reserve lands appurtenant thereto,

(b) remediating environmentally contaminated reserve lands, and

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

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

“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. This by-law authorizes the expenditure of property tax revenue by council on behalf of the band for local purposes.

4. Without limiting the generality of section 3, but for greater certainty, this by-law authorizes the expenditure of property tax revenue by council on behalf of the band on providing, purchasing or otherwise obtaining community works, community services, general government services, property taxation by-law expenditures, public works and utility services.

ANNUAL PROPERTY TAX BUDGET

5. On or before July 31st in each fiscal year, the Band Administrator shall prepare and table with council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and council shall endeavour to consider such budget and resolution on or before August 31st of the same fiscal year.

6.(1) Subject to subsections (2) and (3), all expenditures made out of property tax revenue that council is authorized to make under this by-law shall be made under the property taxation by-law or pursuant to an annual property tax budget that has been approved by band council resolution.

(2) For greater certainty, band council may at any time and from time to time amend any annual property tax budget and any band council resolution approving an annual property tax budget.

(3) Nothing in this by-law shall have the effect of amending the property taxation by-law or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

7. 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 an annual property tax budget that has been approved by band council resolution.

8. 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

9. The Band Administrator shall administer this by-law.

BY-LAW REMEDIAL

10. 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

11. Head notes, marginal notes and provision headings form no part of this by-law but shall be construed as being inserted for convenience of reference only.

12. 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.

13. 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.

14. In this by-law words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

15. This by-law shall come into force immediately upon being approved by the minister.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Boothroyd Indian Band held at the Boothroyd Indian Band Administration Office, this [6th] day of [May], 1999.

A Quorum of Council consists of [4] Band Councillors.

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

[Phillip Campbell]

Chief

[Lawrence Smith]

Councillor

[Thomas Andrew]

Councillor

[Michael Campbell]

Councillor

**LAKAHAHMEN FIRST NATION
EXEMPTION BY-LAW 1-1999**

[Effective September 7, 1999]

The Lakahahmen First Nation in accordance with Section 10 of the *Lakahahmen Property Taxation By-law 1-1995* enacts the following by-law:

1. This by-law may be cited for all purposes as the *Exemption By-law 1999*.

(a) Any person having property assessed by the head assessor pursuant to the *Lakahahmen First Nation Property Assessment By-law 1-1995* (the *Assessment By-law*) as being in *Class 1 (Residential/Other)* shall be exempt from the payment of taxes in an amount equivalent to the gross assessed value of improvements being \$10,000.00 less than as stated in the roll authenticated pursuant to the *Assessment By-law*.

(b) Any person having property assessed by the head assessor pursuant to the *Assessment By-law* as being *Class 9 (Farm)* shall be exempt from the payment of taxes in an amount equivalent to the gross assessed value of the and being fifty per cent (50%) less than as stated in the roll authenticated pursuant to the *Assessment By-law*.

Approved by the Lakahahmen First Nation, as presented by its duly elected Chief and Council this [29th] day of May, 1999.

[Susan McKamey]

Chief Susan McKamey

[Debbie May]

Councillor

[Robert Kelly]

Councillor

**LAKAHAHMEN FIRST NATION
RATES BY-LAW 1-1999**

[Effective September 7, 1999]

The Lakahahmen First Nation in accordance with Part 3 of the *Lakahahmen Property Taxation By-law 1-1995* enacts the following by-law:

1. This by-law may be cited for all purposes as the *Rates By-law 1999*.
2. The following rates are hereby imposed and levied for the year 1999.
 - (a) For all general rural services on the assessed value of land and improvements taxable for general rural purposes, rates appearing in Row "1" of Schedule "A" attached hereto and forming a part hereof;
 - (b) For hospital purposes on the assessed value of land and improvements taxable for regional hospital district purposes, rates appearing in Row "2" of Schedule "A" attached hereto and forming a part hereof;
 - (c) For fire protection purposes on the assessed value of land and improvements taxable for regional district fire protection purposes, rates appearing in Row "3" of Schedule "A" attached hereto and forming a part hereof;
 - (d) For the Fraser Valley Regional District purposes on the assessed value of land and improvements taxable for general purposes, rates appearing in Row "4" of Schedule "A" attached hereto and forming a part hereof;
 - (e) For purposes of the British Columbia Assessment Authority on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Row "5" of Schedule "A" attached hereto and forming a part hereof;
3. An improvement fee to Nicomen Island at a rate of \$9.00 per acre at a minimum of \$50.00 payable to the Fraser Valley Region District.
4. The said rates are due and payable from the first day of January, 1999.

Approved by the Lakahahmen First Nation, as presented by its duly elected Chief and Council this [26th] day of May, 1999.

[Susan McKamey]

Chief Susan McKamey

[Debbie May]

Councillor

[Robert Kelly]

Councillor

LAKAHAHMEN FIRST NATION
 RATES BY-LAW 1-1999
 SCHEDULE "A"
 1999

PART

A RATE INFORMATION

1999 Tax Rates (Dollars of Tax per \$1,000 Taxable Value)

Property Class	Residential	Utilities	Light Industrial	Business/ Other	Managed Forest	Rec/ Non-Profit	Farm
1 General Tax	5.0454	19.2000					7.3000
2 Hospital	0.4290	1.5015					0.4290
3 Fire Protection	0.5968	2.0888					0.5968
4 Regional District	1.3913	4.8696					1.3913
5 BC Assessment	0.1247	0.5936					0.1721
Total Tax Levy	7.5872	28.2535	-	-	-	-	9.8892

B FRONTAGE/PARCEL AND OTHER CHARGES

Description	Rate
6 Nicomen Island Improvement Fee	50.00 per folio
(all folio's on Nicomen Island only)	

LHEIDLI T'ENNEH BAND
1999 RATES BY-LAW
BY-LAW NO. 1999-TX01

[Effective September 3, 1999]

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 rising out of or ancillary to such purpose;

AND WHEREAS the Council of the Lheidli T'enneh Band enacted the *Lheidli T'enneh Band Taxation and Assessment By-law* on September 23, 1992;

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

1. This by-law may be cited for all purposes as the *Lheidli T'enneh Band 1999 Rates By-law*.

2. Pursuant to section 24 of the *Lheidli T'enneh Band Taxation By-law*, the rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *1999 Rates By-law*.

This by-law is hereby enacted by the Council of Lheidli T'enneh Band at a duly convened meeting held on the 31st day of May, 1999.

[Barry Seymour]

Chief

[Logan Stewart]

Councillor

SCHEDULE "A"

The Council of the Lheidli T'enneh Band hereby adopts the following taxation rates for the 1999 taxation year for the following classes of property.

Class of Property	Tax Rate
1. Residential	0.00000
2. Utility	29.21625
3. Unmanaged Forest	0.00000
4. Major Industry	25.22887
5. Light Industry	0.00000
6. Business/Other	0.00000
7. Managed Forest	0.00000
8. Recreational/Non-Profit	0.00000
9. Farm	0.00000

**LILLOOET INDIAN BAND
RATES BY-LAW 1999-T01**

[Effective September 3, 1999]

SCHEDULE "A"
Prescribed Tax Rates
For The Taxation Year 1999

Class of Property	Tax Rate
1. Residential	12.9938
2. Utilities	42.9910
4. Major Industry	37.6374
6. Business/Other	26.0600

BE IT KNOWN that this by-law entitled the *Rates By-law* which forms part of the *Taxation By-law* passed by Chief and Council and approved by the Minister on July 20, 1993, that being a by-law to establish by by-law a system on the reserve lands of the Lillooet 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 within the boundaries of the reserves is hereby enacted as *By-law 1999-T01* by the Chief and Council of the Lillooet Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Lillooet Indian Band held at the Lillooet Indian Band Administration Office, Lillooet, British Columbia, V0K 1V0 this 30th day of April, 1999.

A quorum of council consists of 3 members.

Moved by: [A. Adolph] Seconded by: [H. Copeland]

[William Machell]

Chief

[Helen Copeland]

Councillor

[Virginia Scotchman]

Councillor

[Arnold Adolph]

Councillor

**MATSQUI FIRST NATION
EXEMPTION BY-LAW 1-1999**

[Effective July 30, 1999]

The Matsqui First Nation in accordance with Part 3 of the *Matsqui Property Taxation By-law Amendment 1-1995* enacts the following by-law:

1. This by-law may be cited for all purposes as the *Exemption By-law 1999*.

(a) Any person having property assessed by the head assessor pursuant to the *Matsqui First Nation Property Assessment By-law 1-1995* (the *Assessment By-law*) as being in *Class 1 (Residential)* having pollution control equipment shall be exempt from the payment of taxes in an amount equivalent to the gross assessed value of land being \$17,000.00 less than stated in the roll authenticated pursuant to the *Assessment By-law* and to the gross assessed value of improvements as being \$299,000.00 less than as stated in the roll authenticated pursuant to the *Assessment By-law*.

(b) Any person having property assessed by the head assessor pursuant to the *Assessment By-law* as being in *Class 5 (Light Industry)* or *Class 6 (Business/Other)* shall be exempt from the payment of taxes in an amount equivalent to the gross assessed value of improvement being \$10,000.00 less than as stated in the roll authenticated pursuant to the *Assessment By-law*.

(c) Any person having property assessed by the head assessor pursuant to the *Assessment By-law* as being *Class 9 (Farm)* shall be exempt from the payment of taxes in an amount equivalent to the gross assessed value of the land being fifty per cent (50%) less than as stated in the roll authenticated pursuant to the *Assessment By-law*.

APPROVED by the Matsqui First Nation as presented by its duly elected Chief and Council this [7th] day of [June], 1999.

[Alice McKay]

Chief Alice McKay

[Rose Julian]

Councillor

**MATSQUI FIRST NATION
RATES BY-LAW 1-1999**

[Effective July 30, 1999]

The Matsqui First Nation in accordance with Part 3 of the *Matsqui Property Taxation By-law Amendment 1-1995* enacts the following by-law:

1. This by-law may be cited for all purposes as the *Rates By-law 1999*.
2. The following rates are hereby imposed and levied for the year 1999.
 - (a) For school purposes on the assessed value of land and improvements taxable for school district purposes, rates appearing in Row "1" of Schedule "A" or "B" attached hereto and forming a part hereof;
 - (b) For all general municipal services on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Row "2" of Schedule "A" or "B" attached hereto and forming a part hereof;
 - (c) For hospital purposes on the assessed value of land and improvements taxable for regional hospital district purposes, rates appearing in Row "3" of Schedule "A" or "B" attached hereto and forming a part hereto;
 - (d) For the Fraser Valley Regional District purposes on the assessed value of land and improvements taxable for general purposes, rates appearing in Row "4" of Schedule "A" or "B" attached hereto and forming a part hereof;
 - (e) For purposes of the British Columbia Assessment Authority on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Row "5" of Schedule "A" or "B" attached hereto and forming a part hereof;
3. The said rates are due and payable from the first day of January, 1999.

Approved by the Matsqui First Nation, as represented by its duly elected Chief and Council this [7th] day of [June], 1999.

[Alice McKay]

Chief Alice McKay

[Rose Julian]

Councillor

MATSQUI FIRST NATION
 RATES BY-LAW 1-1999
 SCHEDULE "A"
 1999

PART

A RATE INFORMATION

1999 Tax Rates (Dollars of Tax per \$1,000 Taxable Value)

Property Class	Residential	Utilities	Light Industrial	Business/Other	Managed Forest	Rec/Non-Profit	Farm
1 Basic School Tax	3.7572	15.0000	9.9000	9.9000	2.3000		6.8000
2 General Tax	4.0219	31.5827	10.8157	11.4523	25.8737		6.7908
3 Hospital	0.2100	2.1103	0.7220	1.4765	0.6297		0.2099
4 Regional District	0.1148	0.4019	0.3904	0.2813	1.1713		0.1148
5 BC Assessment	0.1247	0.5936	0.3753	0.3604	0.3604		0.1721
Total Tax Levy	8.2286	49.6885	22.2034	23.4705	30.3351	-	14.0876

B FRONTAGE/PARCEL AND OTHER CHARGES

Description	Rate
6 Water Parcel Tax	- per folio

MATSQUI FIRST NATION
 RATES BY-LAW 1-1999
 SCHEDULE "B"
 1999

PART

A RATE INFORMATION

1999 Tax Rates (Dollars of Tax per \$1,000 Taxable Value)

Property Class	Residential	Utilities	Light Industrial	Business/Other	Managed Forest	Rec/Non-Profit	Farm
1 Basic School Tax	4.2067	15.0000	9.9000	9.9000	2.3000		6.8000
2 General Tax	4.2278	34.8415	9.9810	9.8085	19.6170		7.8637
3 Hospital	0.4328	1.5134	1.4700	1.0593	1.2975		0.4328
4 Regional District	0.1429	0.5002	0.4859	0.3501	0.1429		0.1429
5 BC Assessment	0.1247	0.5936	0.3753	0.3604	0.3604		0.1721
Total Tax Levy	9.1349	52.4487	22.2122	21.4784	23.7178	-	15.4115

B FRONTAGE/PARCEL AND OTHER CHARGES

Description	Rate
6 Water Parcel Tax	- per folio

NADLEH WHUT'EN INDIAN BAND NO. 612
PROPERTY ASSESSMENT AND TAXATION AMENDING BY-LAW
BY-LAW NO. 1999-4

[Effective September 3, 1999]

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

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

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of amending the *Nadleh Whut'en Indian Band Property Assessment and Taxation By-law, By-law No. 1998-6*.

SHORT TITLE

1. This by-law may be cited as the *Nadleh Whut'en Indian Band Property Assessment and Taxation Amending By-law*.

2. Section 12 of the *Nadleh Whut'en Indian Band Property Assessment and Taxation By-law* is amended by deleting it and substituting the following:

“**12.** Taxes levied in a taxation notice mailed under section 24 are due and payable on August 15 of the year in which they are levied.”

3. Section 19 of the *Nadleh Whut'en Indian Band Property Assessment and Taxation By-law* is amended by deleting it and substituting the following:

“**19.** No later than July 15 for the taxation year the assessor shall prepare an assessment roll containing the following particulars:

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

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

4. Section 24(1) of the *Nadleh Whut'en Indian Band Property Assessment and Taxation By-law* is amended by deleting it and substituting the following:

“**24.**(1) The tax assessor shall on or before July 15 of each year mail a notice of assessment to every person named in the assessment roll in respect of each parcel of land or interest in land for which that person is liable to taxation or for which grants-in-lieu of taxes may be sought.”

5. Section 46(1) of the *Nadleh Whut'en Indian Band Property Assessment and Taxation By-law* is amended by deleting it and substituting the following:

“When Taxes Payable

46.(1) Subject to sections 47 and 48 taxes levied in a tax notice mailed under section 42 are due and payable as of August 15 of the year in which they are first levied at the office of the taxation authority notwithstanding that an appeal under Part X may be pending.”

6. Section 49 of the *Nadleh Whut'en Indian Band Property Assessment and Taxation By-law* is amended by deleting it and substituting the following:

“Interest

49. If all or any portion of taxes remain unpaid after August 15 of the year they are first levied, the unpaid portion shall accrue interest at 3% (three per cent) above the Bank of Canada prime rate as it is on the first of each month and shall be compounded annually.”

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Nadleh Whut'en Indian Band held at the Nadleh Whut'en Indian Band Administration Office, this [14th] day of [June], 1999.

A Quorum of Council consists of [3] Nadleh Whut'en Indian Band Councillors.

[Martin Louie]

Chief

[Cecile Ketlo]

Councilor

[Marilyn Luggi]

Councilor

**OSOYOOS INDIAN BAND
TAX RATES BY-LAW NO. 001, 1999**

[Effective July 30, 1999]

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

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

WHEREAS it is necessary for the levying of tax to establish rates on land and improvements for Band Government, Municipal, Hospital, and Regional District purposes for the year 1999.

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

1. The following rates are hereby imposed and levied on the various classes of property for the year 1999, applicable to the whole of the Osoyoos Indian Reserves:

Taxation District:	Comprising of:	Property Classes:	Total Before 911 and SIR	On: Improve-ments only 911	Land only SIR
Osoyoos Indian Band Taxation District.	The whole of the reserve lands of the Osoyoos Indian Band.	Class 1: Residential	10.0442	0.2258	0.1633
		Class 2: Utilities	31.6275	0.7514	0.5436
		Class 5: Light Industry	22.1721	0.4689	0.3392
		Class 6: Business/Other	22.5818	0.6039	0.4369
		Class 8: Recreation/Non-Profit	9.3783	0.2258	0.1633
		Class 9: Farm (rural rate)	11.0990	0.2258	

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

3. As soon as practicable on or after the 4th of July, 1999 the Surveyor of Taxes of the Osoyoos Indian Band shall add to the current year's taxes unpaid as at 4:30 p.m. on the 4th day of July, 1999, on each parcel of land on his roll, ten percent (10%) of the amount thereof and the said unpaid taxes, together with

amounts added as aforesaid shall from the 4th day of July, 1999, 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, 1999*.

A quorum for this Band consists of three (3) Council Members.

[Clarence Louie]

Chief

[Anthony Baptiste]

Councillor

[Moses Baptiste]

Councillor

**SKEETCHESTN INDIAN BAND
ANNUAL TAX RATES BY-LAW NO. 6, 1999**

[Effective October 31, 1999]

WHEREAS pursuant to section 11 of the *Skeetchestn Indian Band Property Taxation By-law*, it is necessary for Band Council during each taxation year to enact a by-law imposing the tax rate for each separate property class within each reserve.

NOW THEREFORE the Band Council of the Skeetchestn Indian Band enacts as follows:

1. Schedule I, II, III, IV, V and VI annexed hereto are hereby declared an integral part of this by-law.

2. Council hereby establishes in Schedule "I" to this by-law classes of property for the purposes of imposing property taxes and in Schedule "I" defines the types or uses of land or improvements, or both, to be included in each property class.

3. Taxes shall be levied by applying the rate of tax against each \$1,000 of assessed value of the land and improvements as determined in accordance with section 11 of the *Skeetchestn Indian Band Property Taxation By-law*.

4.(1) The actual value of the following land and improvements shall be determined using, and in accordance with, the rates prescribed in Schedules "II", "III", "IV" and "V":

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

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

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

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

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

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

(3) For the purposes of paragraphs (1)(d) and (e) “right-of-way” means land and improvements that a corporation is entitled to use for the operation of those things referred to in paragraph (1)(a), (b) or (c) that are to be valued under this section, but “right-of-way” does not include land and improvements of which the corporation is not an interest holder.

(4) For the purpose of applying subsection (1)(b), the tracks 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 tank, oil fueling equipment, water tanks, station houses, engine houses, roundhouses, turntables, docks, wharves, freight sheds, weigh scales, repair and cleaning shops and equipment, boiler houses, offices, sand towers and equipment, pavement, platforms, yard fencing and lighting, powerhouses, transmission stations or substations, and the separate equipment for each of them, as are necessary for the operation of the railway.

(5) For the purpose of section 11 of the *Skeetchestn Indian Band Property Taxation By-law* there are hereby established, imposed and levied for the taxation year 1999 the following tax rates, namely for each separate property class within each named reserve the tax rate set out in column 3 of Schedule VI beside the property class set out in column 2 of Schedule VI.

(6) This by-law may be cited for all purposes as the *Annual Tax Rates By-law No. 6, 1999*.

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

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Skeetchestn Indian Band held at the Skeetchestn Indian Band Administration Office, Skeetchestn Indian Reserve, British Columbia, this 25th day of May, 1999.

Chief Ronald Ignace

Councillor Terry Deneault

[Edward Jules]
Councillor Edward Jules

[Shane Camille]
Councillor Shane Camille

[Archie Deneault]
Councillor Archie Deneault

SCHEDULE "T"
Classes of Property

Class 1 - Residential

1. Class 1 property shall include only:

(a) land or improvements, or both, used for residential purposes, including single family residences, duplexes, multi-family residences, apartments, condominiums, manufactured homes, nursing homes, rest homes, summer and seasonal dwellings, bunkhouses, cookhouses and ancillary improvements compatible with and used in conjunction with any of the above, but not including:

(i) hotels or motels other than the portion of the hotel or motel building occupied by an interest holder as his residence; and

(ii) land or improvements or both in which the Crown in Right of Canada or the Province of British Columbia has an interest or by an agent of either and are used for the purposes of:

(A) a penitentiary or correctional centre;

(B) a mental health facility as defined in the *Mental Health Act* of the Province of British Columbia; or

(C) a hospital for the care of the mentally or physically handicapped.

(b) improvements on land classified as a farm and used in conjunction with the farm operation, including the farm residence and outbuildings; and

(c) land having no present use and which is neither specifically zoned nor held for business, commercial, forestry or industrial purposes.

Class 2 - Utilities

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

(a) transportation by railway;

(b) transportation, transmission or distribution by pipe line;

(c) communication by telegraph or telephone, including transmission of messages by means of electric current or signals for compensation;

(d) generation, transmission or distribution of electricity; or

(e) receiving, transmission and distribution of closed circuit television;

But does not include that part of land or improvements or both;

(f) included in Classes 1, 4 or 8;

(g) used as an office, retail sales outlet, administration building or purpose ancillary thereto; or

(h) used for a purpose other than a purpose defined in paragraph (a) to (e) of this Class.

Class 3 - Unmanaged Forest Land

3. Class 3 property shall include only land the highest and best use of which is unmanaged forest land.

Class 4 - Major Industry

4. Class 4 property shall include only property referred to in section 26.1(2) of this by-law, that is to say:

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

(b) industrial improvements.

Class 5 - Light Industry

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

(a) included in Class 2 or 4;

(b) used principally as an outlet for the sale of a finished product to a purchaser for purposes of his own consumption or use and not for resale in either the form in which it was purchased or any other form; and

(c) used for processing, manufacturing or storage of food or non-alcoholic beverages.

Class 6 - Business and Other

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

Class 7 - Managed Forest Land

7. Class 7 property shall include only land for which the highest and best use is managed forest land.

Class 8 - Recreational Property/Non-Profit Organization

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

(a) that part of any land or improvement, or both, used to provide overnight

sleeping accommodation, including hotels, motels, trailer parks, recreational vehicle parks, campgrounds and resorts where, during one or more off season periods that in total include 150 days a year or more;

- (i) the accommodation is closed; or
- (ii) at least 1/2 of the gross rental income from the accommodation is derived from rent paid by tenants residing in the accommodation for periods comprising 28 consecutive days or more.

(b) land, but not improvements on that land, used solely as an outdoor recreational facility for the following activities or uses:

- (i) golf;
- (ii) skiing;
- (iii) tennis;
- (iv) ball games of any kind;
- (v) lawn bowling;
- (vi) public swimming pool;
- (vii) motor car racing;
- (viii) trap shooting;
- (ix) archery;
- (x) ice skating;
- (xi) waterslides;
- (xii) museums;
- (xiv) amusement parks;
- (xv) horse racing;
- (xvi) rifle shooting;
- (xiv) pistol shooting;
- (xvii) horse back riding;
- (xviii) roller skating;
- (xix) marinas;
- (xx) parks and gardens open to the public;

(c) that part of any land an improvements used or set aside for use as a place of public worship or as a meeting hall for a non-profit fraternal or cultural

organization of persons of either or both sexes, together with the facilities necessarily incidental to that use, for at least 150 days in the year ending on June 30, of the calendar year for which the assessment roll is being prepared, not counting any day in which the land and improvements so used or set aside are also used for:

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

(2) Notwithstanding subsection (1), in relation to the levying of property taxes payable in respect of years after 1992, and in relation the assessment of property for the purpose of such property taxation, Class 8 property shall include only property referred to in subsection (1)(b) and (c).

Class 9 - Farm

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

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

SCHEDULE "II"

Railway & Pipe Line Corporation Valuation

Railway Corporations Track in Place

3.(1) In this section a reference to:

- (a) "Class 1 track" means track in place comprising a trackage system that carries an annual gross tonnage of 25 million ton or more;
- (b) "Class 2 track" means track in place comprising a trackage system that carries an annual gross tonnage of 15 million tons but under 25 million tons;
- (c) "Class 3 track" means track in place comprising a trackage system that carries an annual gross tonnage of 5 million tons but under 15 million tons;
- (d) "Class 4 track" means:
 - (i) track in place comprising a trackage system that carries an annual gross tonnage of 500,000 tons but under 5 million gross tons; or
 - (ii) track in place of a siding, spur or wye not classed as Class 5 track;
- (e) "Class 5 track" means:
 - (i) track in place comprising a trackage system of any gauge that carries an annual gross tonnage of under 500,000 tons; or
 - (ii) track in place of a siding, spur or wye associated with a trackage system that carries an annual gross tonnage of under 500,000 tons; or
 - (iii) track in place of a siding, spur or wye which is not in use on September 30 in the year preceding the year for which the assessment roll or revised assessment roll is prepared, was unused for the immediately preceding year, and is not usable in any other trackage system; and
- (f) "Class 6 track" means track in place comprising a trackage system where the gauge of the track is not more than 90% of that which is standard for trackage systems in Classes 1 to 4.

(2) The actual value of the track in place of a railway corporation shall be determined using the following rates:

- (a) for Class 1 track, \$134,600 for each kilometre of track in place;
- (b) for Class 2 track, \$111,100 for each kilometre of track in place;
- (c) for Class 3 track, \$75,300 for each kilometre of track in place;
- (d) for Class 4 track, \$65,700 for each kilometre of track in place;
- (e) for Class 5 track, \$12,700 for each kilometre of track in place; and

- (f) for Class 6 track, \$51,700 for each kilometre of track in place;

Pipe Line Corporations, Pipe Lines

4. The actual value of pipe lines referred to in section 27(1)(c) of this by-law shall, except where section 5 of this Schedule applies, be determined by applying the rates set out in Schedule below.

Pipe Line Corporations, Special Classes

5.(1) Where, in respect of a pipe line referred to in section 27(1)(c) of this by-law, the pipe line would, if valued under section 26 of this by-law and in that reference to section 27 of this by-law, have no value, the actual value of the pipe line shall be determined using a rate of zero.

(2) Where operations of a pipe line have been suspended for a period of one year or more, 10% of the rate set out in the Table below in this Schedule for the pipe size shall be used.

(3) Where a pipe line is placed directly on the ground and, except for extraordinary stream or ravine crossings, is without man-made foundations this by-law, it shall be valued at 50% of the rate set out in the Table below in this Schedule if:

- (a) the length of that section of the pipe line is 20 km or over; and
- (b) the diameter of the pipe, throughout the section, is not more than 168 mm.

TABLE

Outside diameter of Pipe millimetre	Rate per Kilometre
Under 76	\$ 14,800
76 or more and under 88	\$ 15,900
88 or more and under 114	\$ 19,100
114 or more and under 141	\$ 28,600
141 or more and under 168	\$ 30,700
168 or more and under 219	\$ 25,000
219 or more and under 273	\$ 45,600
273 or more and under 323	\$ 71,000
323 or more and under 355	\$ 108,100
355 or more and under 406	\$ 118,700
406 or more and under 457	\$ 162,200
457 or more and under 508	\$ 236,400
508 or more and under 558	\$ 242,700
558 or more and under 609	\$ 262,900
609 or more and under 660	\$ 337,100
660 or more and under 711	\$ 357,200
711 or more and under 762	\$ 383,700
762 or more and under 863	\$ 403,900
863 or more and under 914	\$ 453,700
914 or more and under 965	\$ 480,200
965 or more and under 1016	\$ 567,100
1016 or more and under 1066	\$ 651,900
1066 or more and under 1219	\$ 711,300
1219 or more and under 1422	\$ 872,400
1422 and more	\$1,011,200

SCHEDULE "III"

Railway, Pipe Line & Electric Power Corporation
Rights of Way Valuation

Interpretation

1. In this Schedule "gathering pipe lines" means pipe lines for the transportation of:

- (a) natural gas from the final point of well-head preparation to the intake-valve at the scrubbing processing or refining plant; or
- (b) petroleum or petroleum products from the delivery-valve to the intake-valve at the refining, processing or storage facilities which precede transfer of the oil to a transportation pipe line.

Determination of Value

3. The actual value of the rights of way for the items listed in Column 1 shall be determined using the rates set out opposite them in Column 2:

Column 1	Column 2
For track in place of a railway corporation	\$2,410 per acre
For pipe lines of a pipe line corporation other than gathering pipe lines	\$ 980 per acre
Gathering pipe lines of a pipe line corporation	\$ 136 per acre
Transmission lines of an electrical power corporation	\$ 980 per acre
Fibre optics cables of a telephone or telegraph corporation	\$ 980 per acre

SCHEDULE “IV”

Electrical Power Corporations Valuation

Interpretation

1. In this Schedule:

“circuit kilometre” means one kilometre of electrical transmission or distribution circuitry including all necessary conductors, insulators and supporting structures required to provide a complete circuit or double circuit,

“distribution line” means the overhead and underground portion of an electrical power corporation’s power line system which carries electric power from the distribution substation to those customers served at the secondary voltage of up to 347/600 volts or at a primary voltage of up to 19.9/34.5 kv,

“transmission line” means all portions of an electrical power corporation’s power line system other than distribution lines.

Electrical Power Distribution - Line Classification

3.(1) In this section a reference to:

(a) “Class 1 electric power distribution lines” means the distribution lines of an electrical power corporation in a municipality that has a population, as of the 1981 Census of Canada, of 30,000 persons or greater, and has a parcel density of not less than 0.5 per acre.

(b) “Class 2 electric power distribution lines” means the distribution lines of an electrical power corporation in a municipality, other than those referred to in Class 1;

(c) “Class 3 electric power distribution lines” means the distribution lines of an electrical power corporation outside a municipality; and

(d) “Class 4 electric power distribution lines” means the additional conductors, insulators and supporting structures which have been installed on the towers or poles of a previously constructed line.

(2) Subject to section 5 of this Schedule, the actual value of electrical power distribution lines of an electric power corporation shall be determined using the following rates:

(a) Class 1, \$26,587 per circuit kilometre;

(b) Class 2, \$19,196 per circuit kilometre;

(c) Class 3, \$14,125 per circuit kilometre; and

(d) Class 4, \$4,867 per circuit kilometre.

Electrical Power Transmission - Line Classification

4.(1) In this section a reference to:

- (a) "Class 1" means an electrical transmission line rated at 69 kilovolts or less;
- (b) "Class 2" means an electrical transmission line utilizing wood or concrete poles and rated from 132 to 138 kilovolts;
- (c) "Class 3" means an electrical transmission line with a rating of 230 kilovolts and having heavy duty double circuits and metal poles;
- (d) "Class 4" means an electrical transmission line with a rating of 230 kilovolts and having double circuits and metal poles;
- (e) "Class 5" means an electrical transmission line with a rating of 230 kilovolts and having heavy duty double circuits and metal towers;
- (f) "Class 6" means an electrical transmission line with a rating of 230 kilovolts and having double circuits and metal towers;
- (g) "Class 7" means an electrical transmission line with a rating of 230 kilovolts and having wood or concrete poles;
- (h) "Class 8" means an electrical transmission line with ratings from 287 to 360 kilovolts having a single circuit and wood or concrete poles;
- (i) "Class 9" means an electrical transmission line with ratings from 230 to 360 kilovolts having a single circuit and metal towers;
- (j) "Class 10" means an electrical transmission line with ratings of 500 kilovolts having metal towers;
- (k) "Class 11" means means an electrical transmission line with ratings of 500 kilovolts A.C.;
- (l) "Class 12" means submarine electrical transmission line with a rating of 230 kilovolts D.C.; and
- (m) "Class 13" means submarine electrical transmission line with a rating from 132 kilovolts to 138 kilovolts A.C.

(2) Subject to section 5 of this Schedule, the actual value of electrical power transmission lines of an electric power corporation shall be determined using the following rates:

- (a) Class 1, \$31,971 per circuit kilometres;
- (b) Class 2, \$40,460 per circuit kilometres;
- (c) Class 3, \$798,488 per circuit kilometres;

- (d) Class 4, \$453,356 per circuit kilometres;
- (e) Class 5, \$477,568 per circuit kilometres;
- (f) Class 6, \$351,803 per circuit kilometres;
- (g) Class 7, \$59,587 per circuit kilometres;
- (h) Class 8, \$70,166 per circuit kilometres;
- (i) Class 9, \$212,560 per circuit kilometres;
- (j) Class 10, \$280,359 per circuit kilometres;
- (k) Class 11, \$6,887,564 per circuit kilometres;
- (l) Class 12, \$168,544 per circuit kilometres; and
- (m) Class 13, \$562,455 per circuit kilometres.

Electrical Power Corporation - Special Cases

5. Where, in respect to an electrical power transmission line or an electrical power distribution line which remains in place but for any reason has not been utilized for a period of one year or more, the actual value shall be determined by applying 10% of the rate prescribed for its class.

SCHEDULE “V”
Telephone and Telegraph
Corporation Valuation

Interpretation

1. The following definition apply herein:

“access line” means an individual capacity line circuit including associated cables, towers, poles and wires directly connecting a subscriber with a central telephone office;

“fibre optics cable” means the portion of a fibre optics system between a transmitting and receiving unit and the next transmitting and receiving unit in that system, but does not include an access line;

“fibre optics system” means a system of cables together with the lines, towers, poles and wires associated with those cables used for communications by means of light guide, optical wave guide or other fibre optic technology; and

“September 30” means September 30 in the year preceding the year for which the assessment roll or revised assessment roll is completed.

Telephone Corporation Pole Lines, Etc.

3. The actual value of the pole lines, cables, towers, poles and wires of a telephone corporation shall be determined using the rate of \$373 per access line.

Fibre Optics Cable

4.(1) In this section:

(a) “Class 1 fibre optics cable” means a cable for which less than 25% of the capital expenditure to complete the cable has been expended by September 30;

(b) “Class 2 fibre optics cable” means a cable for which 25 to 49% of the capital expenditure to complete the cable has been expended by September 30;

(c) “Class 3 fibre optics cable” means a cable for which 50 to 74% of the capital expenditure to complete the cable has been expended by September 30;

(d) “Class 4 fibre optics cable” means a cable for which 75 to 99% of the capital expenditure to complete the cable has been expended by September 30; and

(e) “Class 5 fibre optics cable” means a complete fibre optics cable on September 30.

(2) The actual value of a fibre optics cable shall be determined using the following rates:

- (a) For “Class 1 fibre optics cable”
 - (i) \$15,200 per kilometre if:
 - (A) the cable is encased in a conduit;
 - (B) the average depth of the conduit in the system is more than 3 feet; and
 - (C) 80% or more of the cable is installed below ground level.
 - (ii) \$2,550 per kilometre if the cable:
 - (A) is not encased in a conduit; and
 - (B) is installed below ground level at an average depth in the system less than 5 feet.
 - (iii) \$1,650 per kilometre if 80% or more of the cable is installed at or above round level; and
 - (iv) \$8,450 per kilometre, in any other case.
- (b) For “Class 2 fibre optics cable”
 - (i) \$4,050 per kilometre if:
 - (A) the cable is encased in a conduit;
 - (B) the average depth of the conduit in the system is more than 3 feet; and
 - (C) 80% or more of the cable is installed below ground level.
 - (ii) \$7,550 per kilometre if the cable:
 - (A) is not encased in a conduit; and
 - (B) is installed below ground level at an average depth in the system less than 5 feet.
 - (iii) \$4,900 per kilometre if 80% or more of the cable is installed at or above round level; and
 - (iv) \$24,950 per kilometre, in any other case.
- (c) For “Class 3 fibre optics cable”
 - (i) \$75,500 per kilometre if:
 - (A) the cable is encased in a conduit;

- (B) the average depth of the conduit in the system is more than 3 feet;
and
 - (C) 80% or more of the cable is installed below ground level.
- (ii) \$12,650 per kilometre if the cable:
- (A) is not encased in a conduit; and
 - (B) is installed below ground level at an average depth in the system less than 5 feet.
- (iii) \$8,200 per kilometre if 80% or more of the cable is installed at or above round level; and
- (iv) \$41,850 per kilometre, in any other case.
- (d) For “Class 4 fibre optics cable”
- (i) \$106,000 per kilometre if:
- (A) the cable is encased in a conduit; and
 - (B) the average depth of the conduit in the system is more than 3 feet;
and
 - (C) 80% or more of the cable is installed below ground level.
- (ii) \$17,750 per kilometre if the cable:
- (A) is not encased in a conduit; and
 - (B) is installed below ground level at an average depth in the system less than 5 feet.
- (iii) \$11,500 per kilometre if 80% or more of the cable is installed at or above round level; and
- (iv) \$58,750 per kilometre, in any other case.
- (e) For “Class 5 fibre optics cable”
- (i) \$121,750 per kilometre if:
- (A) the cable is encased in a conduit;
 - (B) the average depth of the conduit in the system is more than 3 feet;
and
 - (C) 80% or more of the cable is installed below ground level.
- (ii) \$20,400 per kilometre if the cable:
- (A) is not encased in a conduit; and

(B) is installed below ground level at an average depth in the system less than 5 feet.

(iii) \$13,200 per kilometre if 80% or more of the cable is installed at or above round level; and

(iv) \$67,500 per kilometre, in any other case.

Telegraph Corporations, Pole Lines, Etc.

5. The actual value of the pole lines, cables, towers, poles and wires of a telegraph corporation, which are not fibre optics cables shall be determined at the rate of \$1,500 per kilometre.

Telecommunications Corporation, Metallic Cable

6. The actual value of the metallic cable of a telecommunications corporation shall be determined using the following rates:

(a) \$32,950 per kilometre, for cable below ground; and

(b) \$19,000 per kilometre, for submarine cable.

Rate for Abandoned Telecommunications Cable

7. Despite sections 4 and 6, the rate used to determine the actual value of a fibre optic or metallic cable of a telecommunications corporation referred to in section 27(1)(a) of this by-law shall be reduced to zero if:

(a) a senior executive of the corporation gives the assessor a letter certifying that the cable has not been used by the corporation for at least one year; and

(b) the actual value of the cable, as a telecommunications cable, would be zero, if that value were determined under section 26 of this by-law instead of section 27.

SCHEDULE "VI"

Column 1	Column 2	Column 3	
Named Reserves	Property Classes	Tax Rate for the Taxation Year 1998	
Skeetchestn Indian Reserves No. 0	1. Residential	Land and Improvements	7.5312
		Improvements Only	0.0000
	2. Utilities	Land and Improvements	25.8983
		Improvements Only	0.0000
	9. Farm	Land and Improvements	9.3131
		Improvements Only	0.0000

SODA CREEK INDIAN BAND
1999 RATES BY-LAW
BY-LAW NO. 1999-TX01

[Effective July 30, 1999]

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 rising out of or any 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 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 *Soda Creek Indian Band 1999 Rates By-law*.

2. Pursuant to section 24 of the *Soda Creek Indian Band Taxation By-law*, the rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *1999 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 [11th] day of [May], 1999.

[Bernice Saunders]

Chief

[David Pop]

Councillor

[Reginald Michel]

Councillor

SCHEDULE "A"

The Council of the Soda Creek Indian Band hereby adopts the following taxation rates for the 1999 taxation year for the following classes of property.

Class of Property	Tax Rate
1. Residential	7.6965
2. Utility	25.4587
3. Unmanaged Forest	23.1149
4. Major Industry	25.2433
5. Light Industry	19.2326
6. Business/Other	17.9450
7. Managed Forest	11.2265
8. Recreational/Non-Profit	7.9981
9. Farm	9.1872

SODA CREEK FIRST NATION
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 1999-TX02

[Effective September 3, 1999]

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

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

Section 56 of the *Property Assessment and Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Taxation Expenditure By-law* was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

Council wishes to authorize expenditures (in addition to those authorized under section 56 of the *Property Taxation By-law*) to be made out of property tax revenue from time to time in this by-law.

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

SHORT TITLE

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

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

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

“Band” means the Soda Creek Band of Indians;

“Band Council Resolution” means a motion passed and approved at a meeting of

Council pursuant to the consent of a majority of the quorum of Councillors of the Band;

“community works” includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within the reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band Council or 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 centers, daycare centers, group homes, libraries, archives, museums, art galleries, recreation centers, parks and playgrounds, together with reserve lands appurtenant thereto;

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

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

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

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

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

“permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under section 56 of the *Property Assessment and Taxation By-law*;

“property assessment and taxation by-law” means the *Soda Creek Indian Band*

Property Assessment By-law approved and passed on the 21st day of November, 1997 and approved by the Minister on the 23rd day of December, 1997, as amended from time to time;

“property taxation 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, enlarging, replacing, 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, fiber optics and pipes for purposes other than providing public lighting within the reserve, including without limiting the generality of the foregoing all necessary poles, towers, cross arms, encasements, transformer structures;

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

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

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

(vii) any buildings, works or facilities related to 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 placement and compaction of permitted soils and other fill materials;

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

“surveyor of taxes” means the surveyor of taxes appointed by Council under the *Soda Creek Property and Assessment 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 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 a budget and resolution on or before August 31 of the same year.

(2) An annual property tax budget may, but is not required to, be in the form of that draft annual property 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 revenue that has been approved by Band Council resolution.

(4) For greater certainty:

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

(b) nothing in this by-law shall have the effect of amending section 56 of the *Property Assessment and Taxation By-law* or 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 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 expenditures 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 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 provisions of the by-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this by-law as a whole.

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

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

COMING INTO FORCE

9. This by-law shall come into force immediately upon being approved by the minister. This by-law is hereby enacted by Council at a duly convened meeting held on the 21st day of July, 1999.

[Bernice V. Saunders]

Chief Bernice V. Saunders

[David Pop]

Councillor David Pop

[Reginald Michel]

Councillor Reginald Michel

[Gilbert D. Sellars]

Councillor Gilbert D. Sellars

SCHEDULE "A"

SODA CREEK 1999 ANNUAL TAX BUDGET

REVENUES

Property Tax Levies, Interest and Penalties for the current fiscal year	\$ 86,793.64
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$ 51,097.03
Total Revenues	\$ 137,890.67
Non-collectable (as yet)	
BC Rail	\$ 8,700.00
BC Hydro.....	\$ 3,250.00
Balance	\$ 125,940.67

EXPENDITURES (1999)

Municipal Service Agreements.....	\$ 5,000.00
Capital Equipment Purchases	\$ 10,000.00
Legal/Consultant Fees	\$ 1,500.00
BC Assessment Authority	\$ 1,000.00
Education	\$ 2,000.00
Conferences	\$ 1,500.00
Surveyor of Taxes	\$ 5,000.00
Community Works	\$ 8,000.00
General Government Services	\$ 2,000.00
Community Building	\$ 50,000.00
Other Permitted Taxation Expenditures.....	\$ 30,000.00
TOTAL EXPENDITURES	\$ 119,000.00
BALANCE.....	\$ 3,940.67

**ST. MARY'S INDIAN BAND
RATES BY-LAW 1999-T07**

[Effective July 30, 1999]

SCHEDULE "A"
Prescribed Tax Rates
For The Taxation Year 1999

Class of Property	Tax Rates
1. Residential	14.8548
2. Utility	73.1992
3. Major Industry	69.3648
4. Light Industry	43.0569
5. Business	34.4094
6. Seasonal	16.6830
7. Farm	17.0608

BE IT KNOWN that this by-law entitled *Rates By-law* which forms part of the *Taxation By-law* passed by Chief and Council, and approved by the Minister on March 9, 1992, that being a by-law, to establish by by-law a system on the reserve lands of the St. Mary's 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 reserves is hereby enacted as *By-law 1999-T07* by the Chief and Council of the St. Mary's Indian Band.

APPROVED AND PASSED by the St. Mary's Indian Band Council this [30th] day of June, 1999.

A quorum for this band consists of (3) Council Members.

Chief Sophie Pierre

[Cheryl Casimer]
Cheryl Casimer, Councillor

Terry White, Councillor

[Jim Whitehead]
Jim Whitehead, Councillor

[Robert Williams]
Robert Williams, Councillor

**STELLAT'EN FIRST NATION
BY-LAW NO. 1998-1 - RESPECTING THE APPROPRIATION
AND EXPENDITURE OF MONEYS FOR PRIMARY
AND SECONDARY EDUCATION**

[Effective November 5, 1999]

A by-law to provide for the appropriation and expenditure of moneys of the Stellat'en First Nation to defray the Stellat'en First Nation's expenses for primary and secondary education of its members.

WHEREAS the Council of the Stellat'en First Nation desires to establish a by-law to provide for the appropriation and expenditure of moneys of the Stellat'en First Nation to defray the Stellat'en First Nation's expenses for primary and secondary education of its members;

AND WHEREAS the Council of the Stellat'en First Nation is empowered to make such by-law pursuant to paragraph 83(1)(b) of the *Indian Act*;

AND WHEREAS it is considered to be expedient and necessary, for the benefit and education of the members of the Stellat'en First Nation to provide for the appropriation and expenditure of moneys of the Stellat'en First Nation to defray the Stellat'en First Nation's expenses for primary and secondary education of its members;

NOW THEREFORE the Council of the Stellat'en First Nation hereby enacts the following as a by-law;

SHORT TITLE

1. This by-law may be cited for all purposes as *By-law No. 1998-1 Respecting the Appropriation and Expenditure of Moneys for Primary and Secondary Education*.

INTERPRETATION

2. In this by-law:

“Council” means the Council of the Stellat'en First Nation;

“FTA” means Federal Transfer Agreement between the Stellat'en First Nation and the Minister of Indian Affairs and Northern Development from time to time;

“Members” means members of the Stellat'en First Nation;

“Primary Education” means the grades kindergarten to 7;

“School District 91” means School District Number 91 – Nechako Lakes or its successors; and,

“Secondary Education” means grades 8 to 12.

APPROPRIATION OF MONEY

3.(1) In accordance with and pursuant to the FTA, the Council shall appropriate money for Primary Education and Secondary Education of Members.

(2) The Council shall ensure, before any appropriation pursuant to subsection (1) occurs, that a binding and enforceable agreement between School District 91 and the Stellat'en First Nation is in place.

(3) Notwithstanding subsection (2), it shall be competent for Council to appropriate moneys for the Primary Education and Secondary Education of Members, month by month, in the event that there is no agreement as set out in subsection (2).

(4) Council shall meet, debate and vote upon the monthly appropriations referred to in subparagraph (3) at least two weeks prior to any such appropriation.

EXPENDITURE OF MONEY

4.(1) Subject to the appropriations having been made pursuant to section 1, Council shall expend the moneys required and necessary for the Primary Education and Secondary Education of Members.

(2) Council shall be prohibited from expending moneys for the Primary Education and Secondary Education of Members where no agreement between School District 91 and the Stellat'en First Nation exists.

(3) Notwithstanding subsection (2), and subject to subsection 1(3), it shall be competent for Council to expend moneys for the Primary Education and Secondary Education of Members, month by month, in the event that there is no agreement as set out in subsection (2).

(4) Council shall meet and vote upon the monthly expenditures referred to in subsection (3) at least two weeks prior to any such expenditure.

SAVING

5. Notwithstanding anything to the contrary contained herein, it shall be competent for Council, at its absolute discretion, to appropriate moneys in accordance with and pursuant to the FTA and to expend such moneys for Primary Education and Secondary Education of Members by institutions and organizations other than School District 91 provided always that such appropriations and such expenditures shall be made in accordance with this by-law.

6. Where there is no FTA, the provisions of sections 3, 4 and 5 do not apply such that Council may, in its absolute discretion, appropriate and expend moneys for Primary Education and Secondary Education of Members as it sees fit.

ENACTMENT

THIS BY-LAW IS HEREBY enacted by the Council of the Stelat'en First Nation at a duly convened meeting held on the 20th day of November, 1998.

Moved by: [Patrick Michell, Councillor]

Seconded by: [Dennis Patrick, Councillor]

Voting in favour of the by-law are the following members of the Council:

[David Luggi]

Chief David Luggi

[Patrick Michell]

Councillor Patrick Michell

[Dennis Patrick]

Councillor Dennis Patrick

being the majority of those members of the Council of the Stelat'en First Nation present at the aforesaid meeting of the Council.

The quorum of the Council of the Stelat'en First Nation is two members.

**TL'AZT'EN NATION
RATES BY-LAW 1999**

[Effective November 1, 1999]

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 rising out of or ancillary to such purpose; and

WHEREAS the Council of the TI'azt'en Nation enacted the *TI'azt'en Nation Property Assessment and Taxation By-law* on the 25th day of October 1996;

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

1. This bylaw may be cited for all purposes as the *TI'azt'en Nation 1999 Rates By-law*.

2. Pursuant to Section V of the *TI'azt'en Nation Property Assessment and Taxation By-law*, the tax rates for each class or property shall be in accordance with Schedule "A" which is attached and forms part of the *1999 Rates By-law*.

This by-law is hereby enacted by Council at a duly convened meeting held in Tache, B.C. on the 26th day of May, 1999.

Quorum Four (4)

[Danny Alexis]

Chief Danny Alexis

[Bernice Wilkes]

Councillor Bernice Wilkes

[Gloria Duncan]

Councillor Gloria Duncan

[Phillip Felix]

Councillor Phillip Felix

[Conrad Joseph]

Councillor Conrad Joseph

Councillor Russell Alec

Councillor John Alexis

SCHEDULE "A"

Column 1	Column 2
Class of Property prescribed under Schedule II of the <i>Tl'azt'en Nation Property Assessment and Taxation By-law</i>	Rate of Tax applied against each \$1,000.00 of assessed value of the land and improvements as determined in accordance with Part VII of the <i>Tl'azt'en Nation Property Assessment and Taxation By-law</i>
Class 1 - Residential	8.6495
Class 2 - Utilities	25.0483
Class 3 - Unmanaged Forest Land	22.6459
Class 4 - Major Industry	22.7446
Class 5 - Light Industry	18.8339
Class 6 - Business and Other	17.4477
Class 7 - Managed Forest Land	7.5847
Class 8 - Recreation/Non-Profit Organization	7.881
Class 9 - Farm	9.021

WHITE BEAR FIRST NATIONS
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 99/01

[Effective September 3, 1999]

WHEREAS the *White Bear First Nations 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 56 of the *White Bear First Nations Property Assessment and Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition a *Property Tax Expenditure By-law* is needed for the purpose of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

NOW IT HEREBY BE RESOLVED that the following by-law be and 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 *White Bear First Nations Property Tax Expenditure By-law*.

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

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

“band” or First Nations means the White Bear Band of Indians;

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

“community works” includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving,

repairing, maintaining and operating buildings, works and facilities (other than public works), located within the 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 centers, daycare centers, group homes, libraries, archives, museums, art galleries, recreation centers, parks and playgrounds, together with reserve lands appurtenant thereto;

“community services” includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the band or council on behalf of the band and of benefit to any residents of the reserve (whether in common with any non-residents of the 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 or services;

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

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

“general governmental 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 council of departments and of the band;

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

“permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under section 56 of the *Property Assessment and Taxation By-law*;

“property assessment and taxation by-law” means the *White Bear First Nations Property Assessment and Taxation By-law* approved and passed by the council on the 23rd day of April, 1997;

“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 the 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 the reserve, including without limiting the generality of the foregoing all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

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

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

(vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dikes and breakwaters in, along or adjacent to a lake, a river, or any body of water; and

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

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated reserve lands; and

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

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

“tax administrator” means the administrator of taxes appointed by council under the *White Bear First Nations 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 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) For the 1998 tax year, on or before August 5, 1999, and on or before July 31st in each fiscal year thereafter, the tax administrator shall prepare and table with council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavor to consider such budget and resolution on or before August 31st of the same fiscal year.

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

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

(4) For greater certainty:

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

(b) nothing in this by-law shall have the effect of amending section 56 of the *Property Assessment and Taxation By-law* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

5.(1) All property tax revenue shall be deposited in a special account or accounts maintained in the name of White Bear First Nations Tax Administration 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 shall be invested until required for such expenditure in a future fiscal year.

ADMINISTRATION AND ENFORCEMENT

6. The tax administrator 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.

GENERAL AND 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.

9. The Council reserve the right to revisit this issue and, through an amending by-law in accordance with the *Indian Act*, amend the by-law at a regularly convened meeting of the White Bear First Nations Council.

The Council of the White Bear First Nations at a duly convened meeting of the Council held on the 4th day of August, 1999 hereby enacts this by-law.

[Annette Lonechild]

Chief

[Carolyn Standingready]

Councillor

[Debbie Maxie]

Councillor

[Clint Kakakaway]

Councillor

[Josh Kakakaway]

Councillor

[Fred Maxie]

Councillor

[Francis Littlechief]

Councillor

APPENDIX

First Nations Gazette Style Guide

Introduction

Part I Style

1. **ABBREVIATIONS**
 - General Abbreviations 1.1
 - Acronyms and Initialisms 1.2
 - Plural versus Possessive 1.4
2. **CAPITALIZATION**
 - Generally 2.1
 - Full Capitals Style 2.2
 - Uppercase Style 2.3
 - Lowercase Style 2.4
3. **DATES**
 - Month-Day-Year 3.1
 - Plural Form 3.2
4. **EMPHASIS IN TEXT**
 - Boldface Type 4.1
 - Italic Type 4.2
5. **GENDER-SPECIFIC REFERENCES**
 - Generally 5.1
6. **HYPHENATION**
 - “By-law” 6.1
 - With or Without a Hyphen 6.2
7. **INDENTED TYPOGRAPHICAL STYLE**
 - Sections and Subdivisions of Sections 7.1
 - Definitions 7.3
 - Amendments 7.4
8. **NUMBERING**
 - Parts 8.1
 - Sections and Subdivisions of Sections 8.2
 - Headings and Subheadings 8.7
9. **NUMBERS**
 - Spelled Out 9.1
 - For Money 9.2

- 10. PUNCTUATION
 - Sections and Subdivisions of Sections 10.1
- 11. SPELLING
 - British versus American Spelling 11.1

Part II Components of a By-law

- 1. REQUIRED ELEMENTS
 - Generally 1.1
 - Titles 1.2
 - Long Title 1.3
 - Short Title 1.5
 - Sections and Subdivisions of Sections
 - Generally 1.11
 - Sections 1.12
 - Subsections 1.13
 - Clauses 1.14
 - Subclauses 1.15
 - Paragraphs 1.16
 - “Coming into Force” Provision 1.17
 - Enacting Clause 1.18
- 2. OPTIONAL ELEMENTS
 - Generally 2.1
 - Preamble/Recital 2.2
 - Parts 2.4
 - Schedules 2.7
 - Forms 2.8
- 3. DEFINITIONS
 - Generally 3.1
- 4. DESCRIPTIVE COMPONENTS
 - Headings and Subheadings 4.1
 - Marginal Notes 4.5
- 5. AMENDMENT
 - Titles of Amending By-laws 5.1
 - Text of New Provisions 5.2

Appendix

Sample By-law

Introduction

The *First Nations Gazette Style Guide* has been prepared to assist band councils and lawyers in the preparation and drafting of First Nations by-laws. By-laws should be written clearly and concisely, and with precision, and be presented in a logical and well-organized text. To the greatest extent possible by-laws should be written in ordinary language – clear expression and simple construction. This style guide is designed to provide information and guidance in matters of style and usage. Examples are included with each topic. Part I concentrates on editorial aspects of writing, such as abbreviations, capitalization, emphasis in text, gender-specific references, hyphenation, indentation, numbers, punctuation, and spelling. In Part II, the focus is on the components and format of a by-law. These two parts are complementary. A sample by-law is included to illustrate the arrangement of the components of a by-law and the style and format of the by-law text. It is hoped that this style guide will serve to promote consistency and standardization of First Nations laws published in the *First Nations Gazette*.

Part I

Style

1. ABBREVIATIONS

General Abbreviations

- 1.1 The trend is not to use abbreviations in formal text. Abbreviations such as “e.g.” (for example), “i.e.” (that is, namely), “etc.” (and so forth), should be confined to parenthetical references. Such abbreviations are not italicized but are set in roman (plain) type.

Acronyms and Initialisms

- 1.2 The titles of government departments and agencies, agreements, and organizations, etc. are often abbreviated. However, the full title should be written out in full (followed by the acronym or initialism, usually set in full capitals with no periods, in parentheses) in the first instance that it is used, for example:

Department of Indian Affairs and Northern Development (DIAND)

In subsequent references, the acronym or initialism may be used.

- 1.3 Periods or spacing are not used between letters, for example:

BCR not B.C.R.

DIAND not D.I.A.N.D.

except for geographical names, Member of Parliament, and abbreviations for federal and provincial statutes, for example:

N.W.T. not NWT
 M.P. not MP
 R.S.B.C. not RSBC

Plural versus Possessive

- 1.4 Care should be taken when using the letter “s” to distinguish between plural and possessive. Add an “s” but not an apostrophe to form the plural of abbreviations, unless the resulting form would be ambiguous, for example:

ADMs not ADM’s (the approval of the ADMs)
 BCRs not BCR’s

An apostrophe is added, however, to form the following:

SIN’s not SINS
 c.o.d.’s not c.o.d.s

and the plurals of lowercase letters, symbols and numerals, for example:

n’s, p’s, q’s, and 8’s

- 1.5 To form the possessive, use an apostrophe, as in:

the ADM’s approval (singular possessive)
 the ADMs’ approval (plural possessive)

2. CAPITALIZATION

Generally

- 2.1 The excessive use of capital letters in text is to be avoided. Although there may be uncertainty over what constitutes a proper noun, other than the name of a person or a place, many words may be lowercased (not capitalized) with no loss of clarity or significance. The following guidelines attempt to outline acceptable usage of full capitals (words or phrases printed all in capital letters), uppercase style (words capitalized, i.e., capitalize only the initial letter), and lowercase style.

Full Capitals Style

- 2.2 The following instances demonstrate the use of full capital letters:
- for the long title at the head of the by-law
 - for all headings such as “SHORT TITLE”, “INTERPRETATION”, “PART I” and accompanying title, “PART II” and accompanying title, etc., SCHEDULES, FORMS, and the titles of the Schedules and Forms

- for the introductory words of the Preamble/Recital such as “WHEREAS”, “AND WHEREAS”, “PURSUANT”, “NOW THEREFORE BE IT RESOLVED”
- for words in the enacting clause at the close of the by-law, such as “APPROVED AND PASSED”, “THIS BY-LAW IS HEREBY ENACTED”

Uppercase Style

2.3 The following instances demonstrate the use of uppercase style (words capitalized):

- the titles of all by-laws and statutes cited within the text
- the word “Act” (for example, *Indian Act*) when the Act is later referred to in the text
- the main words of subheadings
- the first word of the text in sections (numbered **1.**, **2.**, **3.**, ...) and subsections (numbered (1), (2), (3), ...)
- formal and professional titles accompanied by a personal name, either before or after the title, for example,

Deputy Minister John Brown
John Brown, the Deputy Minister

- titles given in full without a personal name, for example,
the Minister of Indian Affairs and Northern Development
- titles referring to a specific person and used as a substitute for the person’s name and as a short form of the full title, for example,

The by-law which was passed by the Chief and Council of the ABC Indian Band has received the approval of the Minister.

- words used in a specific sense, in contrast to words used in a general, generic sense for which a lowercase style is used. The following list will demonstrate this usage:

Aboriginal/Aboriginal people

Act (when referring to a specific statute)

Band (when referring to a specific Band, for example):

AND WHEREAS the ABC Indian Band Council requested that the Government of Canada enact legislation for the purposes of implementing the Band’s sales tax system ...

band (when not referring to any specific band, for example):

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 ...

band council resolution

By-law (when referring to a specific by-law)

Cabinet (the formal body)

Chief and Council of the ABC Indian Band

chief and council (when not referring to any specific chief, council or band, for example):

A chief or councillor's position on the band council automatically becomes vacant if a chief or councillor ...

Crown

Crown land

Deputy Minister

economic development policy

federal government

First Nation/First Nations

Government of Ontario

Indian

Inuit

the Minister

Minister's Office

ministerial

Native/Native people

Parliament

parliamentary

the province

the province of Ontario

the Province of Ontario (when referring to the government body)

provincial government

regional office

Reserve (when referring to a specific Reserve, for example):

Special areas include eleven (11) properties on the ABC Indian Reserve No. 7, which receive local services for wharf, sewage and water frontage from the district ...

reserve (when not referring to any specific reserve, for example):

WHEREAS pursuant to ... the council of a band may make by-laws for the purpose of taxation for local purposes of land, in the reserve, including rights to occupy, possess or use land in the reserve ...

section/subsection

Lowercase Style

2.4 The following instances demonstrate the use of lowercase style (words not capitalized):

- terms defined under the Interpretation section use a lowercase style, except for the following which are capitalized:

“Act”	“Chief and Council”
“Band”	“First Nation(s)”
“Band Council”	“Minister”
“Chief”	“Registrar”
“Council”	“Reserve”

- the words “section(s)” and “subsection(s)”, for example:

... as defined in section 83 of the *Indian Act*.

- any general use of terms such as:

annual budget	local services
by-law	ministerial
band	parliamentary
band council	province
band council resolution	provincial government
cabinet document	quorum
chief	regional office
economic development policy	reserve
federal government	tax administrator
fiscal year	taxation fund
local improvements	

- for clauses (lettered (a), (b), (c), ...), subclauses (numbered (i), (ii), (iii), ...) and paragraphs (lettered (A), (B), (C), ...), the first word of the text begins with a lowercase letter

Note: All text should be typed exactly as it is to appear in its final typeset form, that is, it should display the capitalization style required, for example., full capital letters, uppercase and lowercase styles.

The *First Nations Gazette* staff will apply its own capitalization styles as required, but will otherwise follow the hard copy submitted.

3. DATES

Month-Day-Year

- 3.1 The recommended order for writing dates in the text is month, day, year; for example, May 31, 2000. Do not use May 3rd/ 26th/ 31st, for example, except in the enacting clause of a by-law:

APPROVED AND PASSED ... this 3rd/ 26th/ 31st day of May, 2000.

Plural Form

- 3.2 To form the plural, add an “s” but not an apostrophe, for example, the 1970s.

4. EMPHASIS IN TEXT

Boldface Type

4.1 There are only two instances for the use of boldface type:

- for the long title at the head of the by-law
- for the numbering style of the body of the by-law (not including schedules), that is, for the section number and the period following the number, such as **1.**, **2.**, **3.**, (All numbered and lettered subdivisions of a section, such as (1), (2), (3), ... (a), (b), (c), ... , (i), (ii), (iii), ... , (A), (B), (C), ... are set in plain type.)

Italic Type

4.2 The titles of federal and provincial statutes, municipal by-laws, and band by-laws are italicized when cited in the text of a by-law.

4.3 Subheadings used in the text are italicized.

4.4 When it is necessary to call attention to a certain word or words in the text, such words may be set in italic type. Capitalization, boldface type or underlining is not to be used for this purpose.

4.5 Latin terms are italicized, for example:

ex officio
inter alia
prima facie

However, when a word or phrase has become Anglicized, it is set in plain type, for example:

per annum
per capita

4.6 Abbreviations such as “e.g.” (for example), “i.e.” (that is, namely), “etc.” (and so forth) are not italicized but are set in plain type.

5. GENDER-SPECIFIC REFERENCES

Generally

5.1 Gender-specific references should be avoided. Pronouns such as “he”, “his” and “him” should not be used if the message is intended to refer to persons of either gender. Instead, the drafter can use “he or she”, repeat the noun referred to or use a combination of these methods. Typographical devices such as brackets, virgules and hyphens are unseemly and distracting and

should not be used. It is usually possible to restructure sentences so as to avoid the problem altogether.

- 5.2 Nouns that have the appearance of referring to men only should be replaced by terms that can refer to both genders, for example, use “firefighter” instead of “fireman”, use “chairperson” instead of “chairman”.

6. HYPHENATION

“By-law”

- 6.1 The word “by-law” is hyphenated. If the compound word is at the end of a line, do not split the word but type the complete word on the next line, for example:

The committee reviewed their by-laws.

NOT: The committee reviewed their by-laws.

With or Without a Hyphen

- 6.2 In general, the following words are hyphenated:

order-in-council
co-operate
long-standing
agreement-in-principle
grants-in-lieu
co-sign

The following words are not hyphenated:

Attorney General
Governor in Council
subsection

7. INDENTED TYPOGRAPHICAL STYLE

Sections and Subdivisions of Sections

- 7.1 An indented style is used for sections and subdivisions of sections because it is easier for the eye to follow the subdivisions. *Excessive subdivision into clauses, subclauses and paragraphs should be avoided, as it makes the text harder to understand.*
- 7.2 Indentation for all sections and subdivisions of sections is calculated from the left margin:

- the first line of a *section* or *subsection* has a paragraph indent with the tab space set at “.25” and the text wraps to the next line which is flush with the left margin
- the entire *clause* (the first line and all subsequent lines) is indented “.25” from the left margin and the text wraps from one line to the next
- the entire *subclause* (the first line and all subsequent lines) is indented “.375” from the left margin and the text wraps from one line to the next
- the entire *paragraph* (the first line and all subsequent lines) is indented “.5” from the left margin and the text wraps from one line to the next

The following is an example of the indentation of sections and subdivisions as described above:

1. This is called a *section*. The first line has a paragraph indent with the tab space set at “.25” from the left margin. The text wraps to the next line and is flush with the left margin.

2.(1) This is called a *subsection* within section 2. The first line has a paragraph indent with the tab space set at “.25” from the left margin. The text wraps to the next line and is flush with the left margin.

(2) This is also a subsection within section 2. The first line has a paragraph indent with the tab space set at “.25” from the left margin. The text wraps to the next line and is flush with the left margin.

(a) this is a *clause* within subsection 2. The clause is indented “.25” from the left margin. The text wraps from line to line.

(b) this is also a clause within subsection 2. This clause, however, is followed by subclauses.

(i) this is a *subclause* within clause (b). The subclause is indented “.375” from the left margin. The text wraps from line to line.

(ii) this is a subclause within clause (b), followed by a paragraph. As noted previously, excessive subdivision should be avoided.

(A) this is a *paragraph* within subclause (ii). The paragraph is indented “.5” from the left margin. The text wraps from line to line.

(c) this is a further clause still within subsection 2. As with above clauses (a) and (b), this clause is indented “.25” from the left margin and the text wraps from line to line.

(3) This is also a subsection within section 2. As with subsection (1) and (2), the first line of this subsection has a paragraph indent with a tab space set at “.25” from the left margin. The text wraps to the next line and is flush with the left margin.

3. This is a section. This section, as like section 1, has a paragraph indent with the tab space set at “.25.” The text wraps to the next line and is flush with the left margin.

Definitions

7.3 The terms to be defined form part of a section or subsection. The recommended layout for definitions is as follows:

- each definition is set in a flush-and-hang style, with the first line of the text set flush left and the rest of the text indented “.25” from the left margin
- subdivisions, if any, within an specific definition take the form of clauses designated as (a), (b), (c), . . . , and are indented “.25” from the left margin
- further subdivisions, designated as (i), (ii), (iii), . . . , are indented “.375” from the left margin

The following is an example of the indentation described above:

“term” to be defined is set flush with the left margin and the rest of the text wraps to the next line which is indented “.25” from the left margin.

(a) this is a clause within the term defined above. The clause is indented “.25” from the left margin and the text wraps from one line to the next.

(i) this is a *subclause* within the clause. The subclause is indented “.375” from the left margin and the text wraps from one line to the next.

Amendments

7.4 An indented style for the text of new provisions resulting from an amendment is recommended so that the new text is apparent to readers.

- The entire text of the new provisions, including any headings and subheadings, should be indented and enclosed in quotation marks.
- The method of indentation is similar to that used in “Sections and Subdivisions of Sections” and “Definitions” discussed above, but the measurement of indentation is increased so that the new provisions are set off from the text of the amending by-law.

The following is an example of the indentation used for a “definition”:

margin | “definition amendment” the first line of the text is indented “.25” from the left margin and the remaining text wraps to the next line which is indented “.5” from the left margin. The amendment is enclosed with quotation marks.”

The following is an example of the indentation used for a “section”:

margin | “1. The first line of the text has a paragraph indent with the tab space set at “.5” from left margin. The remaining text wraps to the next line which is indented “.25” from the left margin. The amendment is enclosed in quotation marks.”

8. NUMBERING

Parts

- 8.1 A by-law may be divided into parts. Where this occurs the parts are designated as Part I, Part II, and so forth. Roman numerals are used for the numbers.

Sections and Subdivisions of Sections

- 8.2 Sections are numbered. The section number and the period that follows the number are set in boldface type, for example: **1., 2., 3. ...**
- 8.3 Subsections are also numbered. The number is set in plain type and is enclosed in parentheses, for example: (1), (2), (3) ...
- 8.4 A section that is not divided into subsections may be divided into clauses. Subsections may also be divided into clauses. Clauses are lettered not numbered and the letters are enclosed in parentheses, for example: (a), (b), (c) ...
- 8.5 A clause may be divided into subclauses which are numbered and the number is enclosed in parentheses, for example: (i), (ii), (iii) ...
- 8.6 A subclause may be divided into paragraphs which are lettered and the letter is enclosed in parentheses, for example: (A), (B), (C) ...

Headings and Subheadings

- 8.7 Headings and subheadings are not numbered.

9. NUMBERS

Spelled Out

- 9.1 Numbers are spelled out followed by the numeral enclosed in parentheses, for example:

... the value of the land being fifty percent (50%) less than as stated ...

The applicant shall within twenty-one (21) days complete the application.

For Money

- 9.2 In references to amounts of money, when numerals are used, the symbol \$ or ¢ is used, and when the number is spelled out, so is the unit of currency. Lowercase lettering is used when expressing dollar amounts. Example:

Taxes in the amount of two hundred and fifty dollars (\$250) per month shall be levied.

- 9.3 Large sums of money that would be cumbersome to express in numerals may be expressed in units of millions or billions, accompanied by numerals and a dollar sign, for example: \$25 million, \$4.3 billion.
- 9.4 Fractional amounts are set in figures like other decimal fractions. Whole-dollar amounts are set with zeros after the decimal point when they appear in the same context with fractional amounts, and only then, for example:

The committee raised \$535.50, \$450.75, and \$550.00 from its three sales.

10. PUNCTUATION

Sections and Subdivisions of Sections

- 10.1 Punctuation is used to make the meaning of the text clear and to promote ease of reading. Over use of punctuation can, however, result in choppiness of the text. The tendency is to punctuate only when necessary to prevent misreading.

- Sections (numbered **1.**, **2.**, **3.** ...) are separated by periods.
- Subsections (numbered (1), (2), (3) ...) are separated by periods.
- Clauses (lettered (a), (b), (c) ...) are separated by semicolons.
- Subclauses (numbered (i), (ii), (iii) ...) are separated by commas.
- Paragraphs (lettered (A), (B), (C) ...) are also separated by commas.

Note: See the Sample By-law in the Appendix for the recommended punctuation usage.

11. SPELLING

British versus American Spelling

- 11.1 British spelling is preferred to American spelling (e.g. *councillor* not *councilor*), and should be used consistently throughout the by-law, most notably in words such as: councillor, labour, levelling, percent.

Part II

Components of a By-law

1. REQUIRED ELEMENTS

Generally

1.1 A by-law always has the following elements:

- title (includes both a long and a short title)
- one or more sections (numbered **1., 2., 3. . . .**)
- “coming into force” provision
- enacting clause (including signatures section)

Titles (see also “ 5.1 Titles of Amending By-laws”, below)

1.2 A by-law should have both a long and a short title.

LONG TITLE

1.3 The *long title* sets out the purpose and scope of the by-law. It is placed at the head of the by-law and by convention begins with the words “A By-law respecting ...” or “A By-law to ...”, or similar words. Two identifying elements should accompany this title: 1) the Indian Band/First Nation name, and 2) the By-law No., for example, By-law No. 2000 TX-01. The order in which these elements should be placed at the head of the by-law is as follows:

- 1) the Indian Band/First Nation Name
- 2) the Long Title of the By-law
- 3) the By-law No., for example, By-law No. 2000 TX-01

1.4 Elements 1-3 are set in full capital letters, bold type, and centred at the head of the by-law.

Example of a long title (note the three elements referred to above):

ABC INDIAN BAND*
A BY-LAW RESPECTING PROPERTY ASSESSMENT AND
TAXATION ON RESERVE
BY-LAW NO. 2000 TX-01

* or XYZ First Nation

Note: For assessment and taxation by-laws, the *First Nations Gazette* uses the word order “Assessment and Taxation” and prefers the word “Taxation” instead of “Tax” as in the above example.

SHORT TITLE

- 1.5 The *short title* is a condensed version of the long title and it should reflect an important purpose or aspect of the by-law.
- 1.6 The short title’s function is to provide a concise and consistent way of citing the by-law; in effect it confers an official title. The short title is used whenever the by-law is cited. The short title is also used in listing the by-law in the Table of Contents, the Subject Index and the Table of By-laws contained in the *First Nations Gazette*.
- 1.7 The short title should include the name of the Indian Band/First Nation and also the year of enactment which is placed at the end of the title; the By-law No., is not included as part of the short title.
- 1.8 The short title is stated in the first section of the by-law. The section is preceded by the heading SHORT TITLE which is set in full capitals, plain type, and centred. The heading is not numbered.
- 1.9 The short title is always set in italic type and the main words of the title are capitalized.

The following is an example of a short title (note that it is a condensed version of the long title shown in the previous example):

SHORT TITLE

1. This By-law may be cited as the *ABC Indian Band Property Assessment and Taxation By-law 2000*

- 1.10 To maintain consistency, the year of enactment is placed at the end of the title and no comma precedes the date.

Examples:

ABC Indian Band Rates By-law 2000

ABC Indian Band Exemption By-law 2000

ABC Indian Band Property Assessment and Taxation By-law Amendment 2000

Sections and Subdivisions of Sections

GENERALLY

- 1.11 Excessive subdivision of sections into clauses, subclauses and paragraphs should be avoided, as it makes the text harder to understand.

SECTIONS

1.12 A section should deal with a single idea or with a group of closely related ideas.

- *Sections* are numbered **1., 2., 3. ...**, with the numbers and the period following the numbers set in boldface type.
- Each section should consist of a single sentence.
- The text begins with a capital letter and ends with a period.
- Each section has a paragraph indent with the tab space set at “.25” from the left margin. The text wraps to the next line and is flush with the left margin. There is a one-line space between sections.

Example of a section:

5. On or before May 31 in each fiscal year or as soon thereafter as practicable, the council of the band shall adopt a by-law to impose tax rates.

SUBSECTIONS

1.13 A section may be subdivided into one or more *subsections*.

- Subsections are numbered (1), (2), (3) ..., with the numbers enclosed in parentheses. The numbers are not followed by any punctuation.
- The text begins with a capital letter and ends in a period.
- Each subsection should consist of one sentence.
- Each subsection has a paragraph indent with the tab space also set at “.25” from the left margin. The text wraps to the next line and is flush with the left margin. There is a one-line space between subsections.

Example of a subsection:

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

(2) The taxation authority may accept payment of taxes in the form of grants-in-lieu of taxes or may otherwise accept settlement of a taxation issue where it is in the best interests of the band to do so.

CLAUSES

1.14 A subsection may be divided into one or more *clauses*.

- Clauses are lettered (a), (b), (c) ..., with the letters enclosed in parentheses. The letters are not followed by any punctuation.
- The text of each clause begins with a lowercase letter. Clauses are separated by semicolons.

- A series of clauses should usually be linked by a connecting word such as “and” or “or”, placed at the end of the second-last item in the series.
- Clauses should be grammatically and logically parallel to one another.
- Each clause is indented “.25” from the left margin. The text wraps from line to line and aligns with the indentation, thereby aligning the entire clause. There is a one-line space between each of the clauses.
- In the example below, subsection (3) introduces the clauses. The last clause, (c), ends in a period because it concludes the text for subsection (3).

Example of a clause:

3.(1) The council of the band may appoint a person for a specified or indefinite term to administer this by-law who shall be called the “tax administrator.”

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

(3) The council of the band may

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

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

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

(4) The council of the band may, on an annual basis, conduct a review and assess ...

SUBCLAUSES

1.15 A clause may be subdivided into *subclauses*.

- Subclauses are numbered (i), (ii), (iii) ..., with the numbers enclosed in parentheses. The numbers are not followed by any punctuation.
- The text of each subclause begins with a lowercase letter. Subclauses are separated by commas.
- A series of subclauses should usually be linked by a connecting word such as “and” or “or”, placed at the end of the second-last item in the series.
- Subclauses should be grammatically and logically parallel to one another.
- Each subclause is indented “.375” from the left margin. The text wraps from line to line and aligns with the indentation, thereby aligning the entire subclause. There is a one-line space between each of the subclauses.

- In the example below clause (b) introduces the subclauses. The last subclause, (iii), ends in a period in this example because it concludes the text for subsection (1). Where the last subclause is followed by a lettered clause, it would end with a semicolon.

Example of a subclause:

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

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

PARAGRAPHS

1.16 A subclause may be subdivided into *paragraphs*.

- Paragraphs are lettered (A), (B), (C) ..., with the capital letters enclosed in parentheses.
- The text begins with a lowercase letter. Paragraphs are separated by commas.
- A series of paragraphs should usually be linked by a connecting word such as “and” or “or”, placed at the end of the second-last item in the series.
- Paragraphs should be grammatically and logically parallel to one another.
- Each paragraph is indented “.5” from the left margin. The text wraps from line to line and aligns with the indentation, thereby aligning the entire paragraph. There is a one-line space between each of the paragraphs.
- In the example below subclause (ii) introduces the paragraphs. The last paragraph, (C), ends in a semicolon because it concludes the text for clause (a) and is followed by another clause.

Example of a paragraph:

1.(1) Class 1 property shall include only

(a) land or improvements, or both, used for residential residences, apartments, condominiums ..., but not including

(i) hotels or motels other than the portion of the hotel or motel building occupied by the owner as his residence, and

(ii) land or improvements or both that are owned by the Crown in right of Canada or the Province of British Columbia, and are used for the purposes of

- (A) a penitentiary or correctional centre,
 - (B) a provincial mental health facility as defined in the *Mental Health Act*, or
 - (C) a hospital for the care of the mentally or physically handicapped;
- (b) improvements on land classified as a farm and used in connection with the farm operation, including the farm residence and outbuildings.

“Coming into Force” Provision

1.17 A by-law should provide for its own coming into force. Such a provision is contained in the final section of the by-law.

Example:

10. This *Property Assessment and Taxation By-law 2000* shall come into force and effect immediately upon approval by the Minister of Indian Affairs.

Enacting Clause

1.18 Example:

THIS BY-LAW IS HEREBY ENACTED by the Council of the ABC Indian Band at a duly convened meeting held on the [18th] day of [May], 2000.

or

APPROVED AND PASSED at a duly convened meeting of the Band Council of the ABC Indian Band held at the ABC Band Administration Office, this [18th] day of [May], 2000.

Moved by: [Name] Seconded by: [Name]

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

Note: The quorum number is spelled out followed by the numeral enclosed in parentheses.

The signature section consists of the signature line, the chief and councillors’ names typed and enclosed in square brackets placed above the line, and the title “Chief” or “Councillor” below the signature line.

Example:

<u>[Name]</u> Chief	
<u>[Name]</u> Councillor	<u>[Name]</u> Councillor
<u>[Name]</u> Councillor	<u>[Name]</u> Councillor

2. OPTIONAL ELEMENTS

Generally

2.1 A by-law may contain:

- a preamble
- parts (designated Part I, Part II, Part III ...)
- schedules
- forms

Preamble/Recital

2.2 Preambles set out the circumstances or considerations that led to the enactment of the by-law. If a Preamble/Recital is to be included, it appears at the beginning of the by-law following the long title.

Note: Do not use the words PREAMBLE/RECITAL as a heading preceding the text of the preamble.

2.3 The first line of each paragraph of the Preamble/Recital, beginning with the words WHEREAS, AND WHEREAS, and so forth, has a paragraph indent with the tab space set at “.25” from the left margin. The text wraps to the next line and is flush with the left margin. Each paragraph ends in a semicolon except for the last paragraph which ends in a period.

Example of a Preamble/Recital:

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

AND WHEREAS the Council of the ABC Indian Band deems it to be in the best interests of the Band to make a by-law for such purposes;

NOW THEREFORE BE IT RESOLVED the Council of the ABC Indian Band at a duly convened meeting, enacts the following by-law.

(Please note that when citing to the Revised Statutes of Canada, that the appropriate citation is R.S.C., followed by the year, a comma and the chapter number, for example: R.S.C. 1985, c.I-5.)

Parts

2.4 A by-law should be divided into Parts only if the subject matter of each Part is clearly distinct.

2.5 The insertion of succinct headings before groups of related sections may be a useful alternative to division into Parts.

- 2.6 The headings PART I, PART II, PART III ..., are set in full capitals, plain type and centred, as well as the headings which follow underneath.

Example of Parts:

PART I
INTERPRETATION

PART II
ADMINISTRATION

PART III
APPLICATION OF BY-LAW

Schedules

- 2.7 Schedules contain material that does not for reason of form or convenience fit within the main body of the by-law. If schedules are necessary, they should follow the enacting clause and signature section of the by-law. It is helpful to mention in the heading of the schedule the section of the by-law to which the schedule refers.

Forms

- 2.8 Forms, if it is necessary to include them in the by-law, should be placed at the end of the by-law, following the Schedules, if any. It is helpful to mention in the heading of the form the section of the by-law to which the form refers.

3. DEFINITIONS

Generally

- 3.1 Definitions should only be used to define a term: 1) that is not being used in its usual meaning or is being used in only one of several usual meanings; 2) to avoid repetition; 3) to allow use of an abbreviation.
- 3.2 Definitions form part of a section or subsection and are separated by semicolons.
- 3.3 The heading “INTERPRETATION” which precedes the definitions is set in full capitals, plain type, centred and is not numbered.
- 3.4 The terms to be defined are not lettered or numbered, but each term is enclosed within quotation marks. The terms are in alphabetical order. Each term begins with a lowercase letter with the following exceptions: “Act”, “Band”, “Band Council”, “Chief”, “Chief and Council”, “Council”, “First Nation”, “Minister”, “Registrar” and “Reserve” which are capitalized.

- 3.5 Definitions are set in a flush-and-hang style, that is, each new line which begins with a term to be defined is set flush with the left margin. The remaining text for a definition entry wraps to the next line which is indented “.25” from the left margin.

Subdivisions, if any, within a specific definition take the form of clauses and are indented “.25” from the left margin, and are designated as (a), (b), (c) ..., and are separated by commas.

Further subdivisions, designated as (i), (ii), (iii) ..., are indented “.375” from the left margin and are separated by commas.

- 3.6 Clauses and further subdivisions should be grammatically and logically parallel to one another.
- 3.7 The word “by-law” in the introductory phrase is capitalized, followed by a comma.

Example of definitions:

INTERPRETATION

2. In this By-law,

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

“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;

“assessment roll” means a list prepared pursuant to this by-law, setting out interests in land within the assessment area and their assessed values for the purposes of taxation;

“Band” means the ABC Indian Band;

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

“Chief and Council” or “Council” means the Chief and Council of the ABC Indian Band selected according to the custom of the Band;

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

“public works” includes

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

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

(ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within the reserve, including without limiting the generality of the foregoing ...

- (iii) conduits for wires, fibre-optics and pipes for purposes other than providing public lighting within the reserve, including without limiting the generality of the foregoing all necessary poles, towers, cross-arms, easements, transformer structures and other related works and facilities, 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; (note that the last clause (c) ends in a semicolon)

“Registrar” means the lands administrator for the ABC Indian Band as appointed by Chief and Council;

“Reserve” means the ABC Indian Reserve No. 203 as defined in subsection 2(1) of the Act and any land held as a special reserve for the use and benefit of the ABC Indian Band pursuant to section 36 of the Act;

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

- 3.8 In bilingual by-laws, because definitions are arranged alphabetically in each language, a system of cross-references is necessary. It is recommended that the corresponding term in the other language be shown in parentheses at the end of each definition.

Example:

1. In this By-law,

“Minister” means the Minister of Indian Affairs; (“Ministre”)

“weed” means dandelion, ragweed, or thistle; (“mauvaise herbe”)

4. DESCRIPTIVE COMPONENTS

Headings and Subheadings

- 4.1 Headings and subheadings assist in outlining the scheme of the by-law. They should be succinct and descriptive of the provisions to which they relate.
- 4.2 The use of headings before a group of related provisions may be a useful alternative to division into Parts.
- 4.3 Headings are set in capital letters, plain type and centred. Headings are not numbered or lettered.
- 4.4 Subheadings have the main words capitalized, are set in italic type, and are

set flush with the left margin of the text. Subheadings should not duplicate headings. Subheadings are not numbered or lettered.

Marginal Notes

- 4.5 Marginal notes are short notations placed beside each section. They are essentially finders' aids as they provide a quick overview of the structure of the by-law. The use of succinct headings and subheadings before a group of related provisions is a useful and preferred alternative to marginal notes as headings provide for maximum text space usage on a 6" x 9" *Gazette* page.

5. AMENDMENT

Titles of Amending By-laws

- 5.1 The title of an amending by-law should not begin with the word "Amendment" or "Amending." The word "Amendment" and the year should appear at the end of the title.

Note: The *First Nations Gazette* prefers the use of the word "Amendment" rather than "Amending."

Example of a long title of an amending by-law:

**ABC INDIAN BAND
A BY-LAW TO AMEND THE FINANCIAL
ADMINISTRATION BY-LAW
BY-LAW NO. 2000-01**

Example of the short title:

ABC Indian Band Financial Administration By-law Amendment 2000

The above wording is preferable to:

ABC Indian Band Financial Administration Amending By-law 2000

Text of New Provisions

- 5.2 The entire text of new provisions resulting from an amendment, including any headings and subheadings, should be enclosed in quotation marks and indented.
- An indented style for the text of new provisions is recommended so that the new text is apparent to readers.
 - The treatment of sections and subdivisions of sections is the same as that described above in this Part at 1.11–1.16 except that the amount of indentation for the new text is increased so that the new text is set off from the text of the amending by-law.

The following is an example of the text of new provisions being set out in full within the body of the amending by-law. Note the indentation scheme.

2. This *ABC Indian Band Property Assessment and Taxation By-law Amendment 2000* amends the *ABC Indian Band Property Assessment and Taxation By-law 1995*.

3. The definition “assessment value” in s.2 of the *ABC Indian Band Property Assessment and Taxation By-law 1995* has been amended to read as follows:

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

4. Part V of the *ABC Indian Band Property Assessment and Taxation By-law 1995* is repealed and replaced with the following:

“PART V

LEVY OF TAX

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

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

APPENDIX

Sample By-law

ABC INDIAN BAND PROPERTY ASSESSMENT AND TAXATION BY-LAW BY-LAW NO. 2000 TX-01

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

AND WHEREAS the Council of the ABC Indian Band deems it to be in the best interests of the Band to make a by-law for such purposes;

NOW THEREFORE BE IT RESOLVED the Council of the ABC Indian Band at a duly convened meeting, enacts the following by-law.

SHORT TITLE

1. This By-law may be cited for all purposes as the *ABC Indian Band Property Assessment and Taxation By-law 2000*.

PART I

INTERPRETATION

2.(1) In this By-law,

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

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

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

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

“assessment area” means lands situated within the boundaries of existing and future ABC Indian Band Indian Reserves;

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

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

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

“Band” means the ABC 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 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 a 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 ABC Indian Band as selected according to the custom of the Band;

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

“Council of the Band” or “Council” means the Chief and Councillors of the ABC Indian Band;

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

“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,
- (b) is an occupant of that property,
- (c) has any right, title, estate or interest in property, or
- (d) is a trustee of 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, on, over or under land, whether or not it is so affixed to the land as to become transferred without special mention by a transfer of the land,
- (b) anything erected or placed in or upon, or affixed to an improvement, so

that without special mention it would be transferred by a transfer of land,

(c) any item of immovable machinery and equipment which is prescribed assessable by band council resolution, and

(d) a manufactured home;

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

“land” means land and improvements, or interest in land and improvements, in the reserve, including rights to occupy, possess or use land and improvements in the reserve;

“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, levelling, 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, and

(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;

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

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

- (a) is used or designed for use as a dwelling or sleeping place, and
- (b) is constructed or manufactured to be moved from one point to another by being towed or carried unless licenced 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;

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

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

“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, and includes a highway or railway right-of-way;

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

“Registrar” means the Lands Administrator for the Band as appointed by the Chief and Council;

“Reserve” means ABC Indian Band Reserves as such reserves are defined in the *Indian Act*, section 2(1), any land held as a special reserve for the use and benefit of the ABC Indian Band pursuant to section 36 of the *Indian Act* and any future reserves or any additions to existing reserves;

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

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

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

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

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

“taxation authority” means the Chief and Council of the ABC 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 property affected by an express trust, or having by law possession, management and control of the property of a person under any legal disability.

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

PART II

ADMINISTRATION

Tax Administration

3.(1) The Council of the Band may appoint a person for a specified or indefinite term to administer this By-law who shall be called the “tax administrator”.

(2) The tax administrator is responsible for collection and enforcement under this By-law.

(3) The Council of the Band may

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

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

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

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

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

...

PART V
LEVY OF TAX

Persons Subject to Taxation

10.(1) Where land or an interest in land is subject to taxation, any person who has an interest in land, and who has a right to occupy, possess or use the land, or any occupant of the land, is liable to taxation.

(2) Where more than one person is liable to taxation with respect to a parcel of land or an interest in a parcel of land, those persons are liable jointly and severally to taxation.

Tax Rates

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

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

(3) Taxes shall be levied by applying the rate of tax against each one thousand dollars (\$1,000) of assessed value of the land and improvements.

12. Taxes levied in a taxation notice mailed under section 24 are due and payable on July 15 of the year in which they are levied.

...

PART IX
ALTERATIONS AND ADDITIONS

Amendment of Assessment Roll

26.(1) Where the assessor finds that during the current taxation year

- (a) taxable land or an interest in land is not entered in the assessment roll;
- (b) the value of land or an interest in land is not the same as the valuation entered in the assessment roll by reason of
 - (i) the demolition, destruction or damaging of an improvement,
 - (ii) new construction or new improvements,
 - (iii) a change in a permitted use, or
 - (iv) a subdivision;

- (c) there has been a change in the possession, use or occupation;
- (d) there is any clerical error; or
- (e) there has been a change in the eligibility for an exemption from taxation;

the tax assessor shall amend the assessment roll to effect the necessary changes but subject to section 28, no amendments shall be made after December 31 of the current taxation year.

(2) An amendment to the assessment roll is not effective until approved by resolution of the Council of the Band.

Notice of Amended Assessment

27. Where the assessment roll is amended, the assessor shall, as soon as practical after adoption of the amended assessment roll by resolution of the Band Council, mail a notice in the form set out in Schedule II in respect of the amended assessment to each person affected.

Under-Assessment

28. Where there has been an under-assessment resulting from

- (a) a person's failure to disclose information required under this By-law with respect to land or an interest in land; or
- (b) a person's concealment of information required under this By-law with respect to land or an interest in land, that results in an incorrect levy of taxes;

the assessor shall issue an amended assessment notice, in the form set out in Schedule II, for the current year and for each previous year during which the condition giving rise to the amendment to the assessment roll persisted.

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

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

31. Where the Council of the Band approves an amendment to the assessment roll for the current year, the tax administrator shall refund any excess taxes that have been paid, together with interest at the rate of six percent (6%) per annum, and any balance unpaid shall, subject to notice of assessment and taxation, be due and payable, notwithstanding a receipt or certificate given by the tax administrator.

...

PART XVIII
GENERAL AND MISCELLANEOUS

...

Coming into Force

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

Enactment

THIS BY-LAW IS HEREBY ENACTED by the Council of the ABC Indian Band at a duly convened meeting held on the [18th] day of [May], 2000.

Moved by: _____ [Name] _____ Seconded by: _____ [Name] _____

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

[Name]
Chief

[Name]
Councillor

[Name]
Councillor

[Name]
Councillor

[Name]
Councillor

[Name]
Councillor

[Name]
Councillor

Note: Five Sample Schedules are included.

SCHEDULE I
(section 13)
REQUEST FOR INFORMATION

TO: _____

ADDRESS: _____

RE: _____
(property description)

Pursuant to section 13 of the *ABC Indian Band Property Assessment and Taxation By-law 2000*, and pursuant to the authority vested in me by band bouncil resolution made the _____ day of _____, 20__ I hereby request that you furnish to me, in writing, information concerning the following matters:

- 1.
- 2.
- 3.

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

Yours truly,

Assessor

SCHEDULE II
(sections 24(2), 27, 28)
NOTICE OF ASSESSMENT

TO: _____

ADDRESS: _____

RE: _____
(description of property or taxable interest)

TAKE NOTICE that the assessment roll has been adopted by band council resolution dated the _____ day of _____, 20__ and that in respect of the above-noted parcel of land or interest in land the following person(s) is/are liable to pay any taxes levied pursuant to the *ABC Indian Band Property Assessment and Taxation By-law 2000*:

Name(s)

Address(es)

The assessed value of the (classification) land _____

The assessed value of the (classification) improvements _____

The assessed value of exempt land _____

The assessed value of exempt improvements _____

Total assessed value _____

Total net taxable value _____

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

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

Tax Assessor

SCHEDULE III

(section 33)

APPEAL TO ASSESSMENT REVIEW COMMITTEE

Pursuant to the provisions of the *ABC Indian Band Property Assessment and Taxation By-law 2000*, I hereby appeal the assessment of the following property:

(Description of the Property)

On the following grounds:

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

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

PRINTED NAME OF APPELLANT

APPELLANT'S SIGNATURE

Address to which all notices to appellant are to be sent

TO: Assessment Review Committee

c/o _____

SCHEDULE IV
(section 38(3))
NOTICE OF HEARING

TO: _____

ADDRESS: _____

RE: _____
(description of property)

TAKE NOTICE that the Assessment Review Committee will hear an appeal from a decision of the assessment dated the _____ day of _____, 20 ____ relating to the above-noted property which hearing shall be held at the hour of _____ (a.m./p.m.) on the _____ day of _____, 20 ____.

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

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

Chairman
Assessment Appeal Committee

SCHEDULE V

(section 39)

REQUEST FOR ATTENDANCE

Whereas an appeal has been filed with respect to the assessment of property described as _____ (description of property), and whereas 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 at _____ (location) 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 may relate to the said assessment.

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

Chairman
Assessment Appeal Committee

SUBJECT INDEX TO BY-LAWS
2000 Vol. 4, No. 1

(Note to Readers: Band by-laws are indexed under subject headings listed alphabetically under the relevant by-law making provisions of the *Indian Act*, R.S.C. 1985, c.I-5.)

INDIAN ACT, R.S.C. 1985, c.I-5

SECTION 83 – REAL PROPERTY TAXATION AND LICENSING

APPROPRIATION AND EXPENDITURE OF MONEYS

BRITISH COLUMBIA

Stellat'en First Nation

By-law No. 1998-1 - Respecting the Appropriation and Expenditure of Moneys for Primary and Secondary Education.....	50
---	----

EXEMPTION (Rates) See also RATES

BRITISH COLUMBIA

Lakahahmen First Nation

Exemption By-law 1999	9
-----------------------------	---

Matsqui First Nation

Exemption By-law 1999	15
-----------------------------	----

PROPERTY ASSESSMENT AND TAXATION

ALBERTA

Whitefish Lake First Nation

Property Tax By-law Amendment.....	2
------------------------------------	---

BRITISH COLUMBIA

Nadleh Whut'en Indian Band

Property Assessment and Taxation Amending By-law	19
--	----

PROPERTY TAX EXPENDITURE

BRITISH COLUMBIA

Boothroyd Indian Band

Property Tax Expenditure By-law.....	4
--------------------------------------	---

Soda Creek First Nation

Property Tax Expenditure By-law.....	43
--------------------------------------	----

SASKATCHEWAN

White Bear First Nations

Property Tax Expenditure By-law.....	55
--------------------------------------	----

RATES See also EXEMPTION (Rates)

ALBERTA

Whitefish Lake First Nation

1999 Tax Rates By-law	1
-----------------------------	---

INDIAN ACT, R.S.C. 1985, c.I-5 (continued)**SECTION 83 – REAL PROPERTY TAXATION AND LICENSING** (continued)

RATES See also EXEMPTION (Rates) (continued)

BRITISH COLUMBIA

<i>Boothroyd Indian Band</i>	
1999 Tax Rates By-law	3
<i>Lakahahmen First Nation</i>	
Rates By-law 1999	10
<i>Lheidli T'enneh Band</i>	
1999 Rates By-law	12
<i>Lillooet Indian Band</i>	
Rates By-law 1999-T01	14
<i>Matsqui First Nation</i>	
Rates By-law 1999	16
<i>Osoyoos Indian Band</i>	
Tax Rates By-law No. 001, 1999	21
<i>Skeetchestn Indian Band</i>	
Annual Tax Rates By-law No. 6, 1999	23
<i>Soda Creek Indian Band</i>	
1999 Rates By-law	41
<i>St. Mary's Indian Band</i>	
Rates By-law 1999-T07	49
<i>Tl'azt'en Nation</i>	
1999 Rates By-law	53

TABLE OF BY-LAWS

This table contains all by-laws published to date in the *First Nations Gazette*. By-laws 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 came into force and effect is listed in a separate column.

The location of a by-law in the *First Nations Gazette* is indicated by the volume number, the issue number, and the page number (e.g. 3:2.408).

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*.

Title	Effective date	F. N. Gaz.	Amendments
ALBERTA			
ENOCH CREE NATION			
(1996) Budget By-law	Oct 20/97	2:2.376	
LITTLE RED RIVER CREE NATION			
Business Licensing By-law No. 0002			
Respecting the Licensing of Member			
Businesses, Callings, Trades and			
Occupations in the Nation.....	Apr 28/98	3: 1.1	
By-law No. 0003 Respecting Airport			
Landing Taxes.....	Apr 28/98	3: 1.13	
MUKISEW 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)
Property Assessment and Taxation Amending			
By-law No. 8 1997	Sept 10/97	2: 1.63	
Property Tax Expenditure By-law	Feb 20/98	2:2.377	repealed by Amendment Property Tax Expenditure By-law (3:1.17)
Rates By-law No. 1997-9	Oct 20/97	2: 1.66	
Rates By-law No. 1998-1	May 27/98	2:2.383	
O'CHIESE FIRST NATION			
Property Assessment and Taxation By-law	Feb 23/99	3:2.211	

Title	Effective date	F. N. Gaz.	Amendments
ALBERTA (continued)			
WHITEFISH LAKE FIRST NATION			
1999 Tax Rates By-law	Sept 2/99	4:1.1	
Property Tax By-law	Feb 23/99	3:2.263	ss. 5.2, 7.3.1, 8.1, 12.1 by Property Tax By-law Amendment (4:1.2)
Property Tax By-law Amendment	Sept 2/99	4:1.2	
BRITISH COLUMBIA			
ADAMS LAKE INDIAN BAND			
Rates By-law 1997-001	May 23/97	2:1.70	
Rates By-law 1998-001	July 2/98	3:1.23	
1999 Rates By-law	May 31/99	3:2.296	
ASHCROFT INDIAN BAND			
1996 Property Rates By-law	Jan 15/97	2:1.72	
1997 Property Tax Rates By-law	Feb 3/98	2:2.384	
1998 Property Rates By-law	Dec 8/98	3:1.25	
BONAPARTE INDIAN BAND			
Annual Tax Rates By-law No. 5 (1997)	July 29/97	2:1.74	
Annual Tax Rates By-law No. 6, 1999	June 28/99	3:2.298	
BOOTHROYD INDIAN BAND			
1996 Property Rates By-law	Jan 9/97	2:1.76	
1999 Tax Rates By-law	Sept 3/99	4:1.3	
Property Tax Expenditure By-law	Sept 3/99	4:1.4	
BURNS LAKE INDIAN BAND			
1998 Rates By-law No. 1998-02	Aug 4/98	3:1.27	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
CHAWATHIL FIRST NATIONS			
Rates By-law No. 1998-TX01.....	June 1/98	2:2.386	
1999 Rates By-law	Apr 16/99	3:2.300	
CHAWATHIL INDIAN BAND			
Rates By-law 1996-T06	Jan 9/97	2:1.78	
Rates By-law 1997-T01	July 23/97	2:1.79	
CHEAM FIRST NATION			
Rates By-law 1998-1	June 10/98	2:2.388	
Rates By-law 1999-1	May 31/99	3:2.302	
CHEAM INDIAN BAND			
Rates By-law 1997-T05	June 2/97	2:1.80	
COLDWATER INDIAN BAND			
1998 Tax Rates By-law	June 11/98	2:2.389	
1999 Tax Rates By-law	May 31/99	3:2.304	
Property Assessment and Taxation By-law	Sept 30/97	2:2.391	ss.2(1), 19, 23, 24, 26(2), 27, 31, 33, 33(2), 38(1)(a), 42(1), 48, Schs II, X by Property Assessment and Taxation By-law Amendment No. 1998-01 (3:1.29)
Property Assessment and Taxation By-law			
Amendment No. 1998-01	July 20/98	3:1.29	
Property Tax Expenditure By-law	Jan 22/98	2:2.455	
COLUMBIA LAKE INDIAN BAND			
By-Law No. 1998-TX01 (Rates).....	June 1/98	2:2.462	
Rates By-law 1997-T01	May 30/97	2:1.82	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
COLUMBIA LAKE INDIAN BAND (continued)			
1999 Rates By-law	May 31/99	3:2.306	
COOK'S FERRY INDIAN BAND			
By-law No. 1998-TX01 (Rates)	June 1/98	2:2.465	
Rates By-law 1996-TX01	Feb 3/97	2:1.83	
Rates By-law 1997-T01	May 30/97	2:1.84	
Taxation Amending By-law No. 1996-01	Feb 3/97	2:1.85	
COWICHAN INDIAN BAND			
Annual Property Tax Budget By-law 1997	June 20/97	2:1.86	
A By-law to Fix Tax Rate and Percentage Additions for the Year 1997	June 20/97	2:1.89	
Business Licensing By-law			
By-law No. 2, 1997	Mar 19/98	2:2.467	
Property Assessment and Taxation			
Amendment By-law No. 2, 1997	Dec 4/97	2:2.483	
KAMLOOPS INDIAN BAND			
1999 Rates and Budget By-law	July 20/99	3:2.309	
A By-law to Amend the Business License			
By-law 1981-1 By-law Amendment No. 1, 1997-1	May 9/97	2:1.91	
Property Tax Expenditure By-law	July 29/97	2:1.123	
Sales Tax By-law, 1998	Sept 1/98	3:1.38	
Taxation Amendment By-law 1997-3	Sept 30/97	2:2.486	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
KAMLOOPS INDIAN BAND (continued)			
Taxation and Implementation Amendment			
By-law 1997-02	July 4/97	2:1.129	
KWAW KWAW APLT FIRST NATION			
Exemption By-law 1998	Aug 11/98	3:1.43	
Exemption By-law 1999	July 20/99	3:2.316	
[Rates] By-law 1998	Aug 11/98	3:1.44	
Rates By-law 1999	July 20/99	3:2.317	
LAKAHAMEN FIRST NATION			
Exemption By-law 1998	Aug 11/98	3:1.47	
Exemption By-law 1999	Sept 7/99	4:1.9	
Rates By-law 1998	Aug 11/98	3:1.48	
Rates By-law 1999	Sept 7/99	4:1.10	
LHEIDLIT'ENNEH BAND			
1999 Rates By-law	Sept 3/99	4:1.12	
Taxation and Assessment Amending			
By-law No. 1997-1	Oct 24/97	2:2.492	
Taxation Rates By-law, 1998-TX01	June 10/98	2:2.507	
LHEIT-LIT'EN NATION INDIAN BAND			
Rates By-law 1996	Jan 13/97	2:1.134	
Rates By-law 1997	June 20/97	2:1.135	
LILLOOET INDIAN BAND			
Property Tax Expenditure By-law	Mar 20/97	2:1.136	
Rates By-law 1996-T02	Apr 28/97	2:1.144	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
LILLOOET INDIAN BAND (continued)			
Rates By-law 1997-T01	June 20/97		2:1.145
Rates By-law 1998-T01	June 18/98		2:2.508
Rates By-law 1999-T01	Sept 3/99		4:1.14
Taxation Amending By-law No. 1996-T02.....	Mar 20/97		2:1.146
LITTLE SHUSWAP INDIAN BAND			
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
LOWER KOOTENAY INDIAN BAND			
1999 Rates By-law	May 31/99		3:2.321
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
By-law No. 1998-TX01 (Rates)	June 1/98		2:2.513
Property Tax Expenditure By-law	Nov 6/97		2:2.516
Rates By-law 1997-T01	May 29/97		2:1.149
LOWER NICOLA INDIAN BAND			
1997 Annual Tax Rates By-law Number 12.....	July 14/97		2:1.151
1998 Annual Tax Rates By-law Number 14.....	Aug 4/98		3:1.50
1999 Annual Tax Rates By-law	May 31/99		3:2.324
Property Assessment Amending By-law Number 11	July 23/97		2:1.154

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
LOWER SIMILKAMEEN INDIAN BAND			
1998 Rates By-law No. 98-01	Dec 23/98	3:2.329	
By-law 1997.02 (A By-law to Amend By-law 1997.01 Respecting Property Taxation)	Jan 22/98	2:2.523	
Property Tax By-law	Oct 20/97	2:2.526	
Property Tax Expenditure By-law No. 1998.03	May 25/98	3:1.54	
MATSQUI FIRST NATION			
Exemption By-law 1998	Aug 10/98	3:1.59	
Exemption By-law 1999	July 30/99	4:1.15	
Rates By-law 1998	Aug 10/98	3:1.60	
Rates By-law 1999	July 30/99	4:1.16	
MCLEOD LAKE INDIAN BAND			
Property Tax By-law	Feb 3/97	2:1.159	
MUSQUEAM INDIAN BAND			
1997 Annual Tax Rates By-law	May 30/97	2:1.216	
1998 Rates By-law No. 1998-02	June 10/98	3:1.63	
1999 Rates By-law No. 1999-01	May 31/99	3:2.331	
Property Tax Expenditure By-law No. 1998-01	June 10/98	3:1.65	
NADLEH WHUT'EN INDIAN BAND			
1999 Rates Amending By-law	July 20/99	3:2.333	
1999 Rates By-law	Mar 23/99	3:2.335	

Sch. A by 1999 Rates Amending By-law
(3:2.333)

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
NADLEH WHUT'EN INDIAN BAND (continued)			
Financial Administration By-law	June 28/99	3:2.337	
Property Assessment and Taxation By-law	Apr 7/99	3:2.348	ss. 12, 19, 24(1), 46(1), 49 by Property Assessment and Taxation Amending By-law (4:1.19)
Property Assessment and Taxation Amending			
By-law	Sept 3/99	4:1.19	
NANAIMO INDIAN BAND			
Annual Tax Rates By-law No. 1, 1996	Jan 9/97	2:1.218	
Property Tax Expenditure By-law	Apr 7/97	2:1.220	
NESKONLITH INDIAN BAND			
1998 Rates By-law	Sept 21/98	3:1.73	
Rates By-law 1997	July 23/97	2:1.226	
OSOYOOS INDIAN BAND			
Tax Rates By-law No. 001, 1997	July 29/97	2:1.227	
Tax Rates By-law No. 001, 1998	July 2/98	3:1.74	
Tax Rates By-law No. 001, 1999	July 30/99	4:1.21	
PAVILION INDIAN BAND			
Rates By-law 1997-T05	July 14/97	2:1.229	
Rates By-law 1998-T05	June 9/98	2:2.583	
Rates By-law 1999-T05	May 31/99	3:2.399	
Taxation and Assessment Amending			
By-law No. 1997-1	July 14/97	2:1.230	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
SEABIRD ISLAND INDIAN BAND			
Rates By-law 1997-1	May 30/97	2:1.232	
Rates By-law No. 1998-1	June 9/98	2:2.584	
Rates By-law 1999-1	May 31/99	3:2.400	
SHUSWAP INDIAN BAND			
1998 Rates By-law	June 9/98	2:2.585	
1999 Rates By-law	May 31/99	3:2.402	
Rates By-law 1997-T01	May 30/97	2:1.233	
SKEETCHESTN INDIAN BAND			
Annual Tax Rates By-law No. 5, 1997	May 30/97	2:1.234	
Annual Tax Rates By-law No. 6, 1998	June 9/98	2:2.588	
Annual Tax Rates By-law No. 6, 1999	Oct. 31/99	4:1.23	
Financial Management By-law No. 1985-2 (Revised 1996)	Aug 5/97	2:2.606	
SKOWKALE FIRST NATION			
Exemption By-law 1998	Aug 11/98	3:1.76	
Exemption By-law 1999	July 20/99	3:2.404	
Rates By-law 1998	Aug 11/98	3:1.77	
Rates By-law 1999	July 20/99	3:2.405	
SLIAMMON FIRST NATION			
1997 Annual Tax Rates By-law	May 29/97	2:1.252	
1998 Annual Tax Rates By-law	June 18/98	2:2.624	
1999 Annual Tax Rate By-law	May 31/99	3:2.408	
Property Tax Expenditure By-law	June 20/97	2:1.254	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
SODA CREEK INDIAN BAND			
1999 Rates By-law	July 30/99	4:1.41	
Property Assessment and Taxation By-law No. 1998-TX01	Dec 23/97	2:2.626	
Property Tax Expenditure By-law	Sept 3/99	4:1.43	
Rates By-law 1998-TX01	June 10/98	2:2.682	
SONGHEES FIRST NATION			
1999 Rates By-law No. 1999-02	May 31/99	3:2.411	
Rates By-Law No. 1998-02	June 9/98	2:2.683	
SONGHEES INDIAN BAND			
1997 Annual Tax Rates By-law	June 2/97	2:1.261	
SPUZZUM INDIAN BAND			
1996 Property Rates By-law	Jan 9/97	2:1.263	
SQUAMISH INDIAN BAND			
Annual Tax Rates By-law No. 1, 1997	May 30/97	2:1.265	
Annual Tax Rates By-law No. 1, 1998	June 11/98	2:2.685	
Annual Tax Rates By-law No. 1, 1999	May 31/99	3:2.413	
Property Assessment By-law Amendment By-law No. 1-1998	June 9/98	3:1.80	
Property Taxation By-law Amendment By-law No. 1-1998	June 9/98	3:1.84	
ST. MARY'S INDIAN BAND			
Rates By-law 1997-T05	June 2/97	2:1.270	
Rates By-law 1998-T05	June 18/98	2:2.690	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
ST. MARY'S INDIAN BAND (continued)			
Rates By-law 1999-T07	July 30/99	4:1.49	
STELLAT'EN FIRST NATION			
By-law No. 1998-1 - Respecting the			
Appropriation and Expenditure of Moneys			
for Primary and Secondary Education.....	Nov 5/99	4:1.50	
TL'AZT'EN NATION			
1998 Rates By-law	July 23/98	3:1.87	
1999 Rates By-law	Nov 1/99	4:1.53	
TSAWOUT INDIAN BAND			
Rates By-law 1997-T01	May 28/97	2:1.271	
Rates By-law 1998-TX01.....	June 9/98	2:2.691	
Rates By-law 1999-TX01.....	May 31/99	3:2.418	
TSAWWASSEN FIRST NATION			
1999 Rates By-law	May 31/99	3:2.422	
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	
Rates By-law - 1997	June 2/97	2:1.275	
Rates By-law - 1998	June 18/98	2:2.694	
Taxation By-law Amendment By-law 1997	Oct 20/97	2:2.696	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
TSLEL WAUTUTH NATION (BURRARD INDIAN BAND)			
1999 Rates By-law	June 28/99	3:2.424	
Consolidated Property Assessment and Taxation By-law, 1997.....			
Taxation By-law, 1997.....	Sept 30/97	2:2.698	
TZEACHTEN FIRST NATION			
Exemption By-law 1998.....	Aug 11/98	3:1.89	
Exemption By-law 1999.....	July 20/99	3:2.426	
Rates By-law 1998	Aug 11/98	3:1.90	
Rates By-law 1999	July 20/99	3:2.427	
UPPER SIMILKAMEEN INDIAN BAND			
1997 Rates By-law	Aug 15/97	2:1.278	
1998 Rates By-law No. 98-01	Oct 23/98	3:1.93	
Property Tax Amending By-law			
No. 1 (1997).....	Nov 7/97	2:2.752	
Property Tax By-law	Feb 11/97	2:1.280	
WESTBANK FIRST NATION			
1997 Expenditure By-law Annual			
Budget 97-TX-02.....	July 29/97	2:1.337	
1997 Tax Rate Schedule Amending			
By-law 97-TX-01.....	May 28/97	2:1.339	
1998 Expenditure By-law Annual Budget			
By-law No. 98-TX-02.....	May 28/98	3:1.95	
1998 Tax Rate Schedule Amending By-law			
By-law No. 98-TX-01	May 28/98	3:1.97	

Title	Effective date	F. N. Gaz.	Amendments
BRITISH COLUMBIA (continued)			
WESTBANK FIRST NATION (continued)			
1999 Expenditure By-law Annual Budget			
By-law No. 99-TX-03	May 28/99	3:2.430	
1999 Tax Rate Schedule Amending			
By-law No. 99-TX-02	May 28/99	3:2.432	
Property Assessment Amendment			
By-law 97-TX-05	Oct 31/97	2:2.754	
Property Taxation Amendment			
By-law 97-TX-04	Dec 19/97	2:2.757	
Property Taxation Amendment			
By-law 99-TX-01	June 23/99	3:2.434	
Taxation Expenditure Amendment			
By-law 97-TX-03	July 29/97	2:1.341	
Tobacco Products Tax By-law 1998			
By-law No. 1998-TX-01	Feb 1/98	2:1.344	
WHISPERING PINES/CLINTON INDIAN BAND			
1997 Rates By-law	May 30/97	2:1.346	
1998 Rates By-law	June 18/98	2:2.760	
1999 Rates By-law	July 20/99	3:2.435	
Property Tax Expenditure By-law 1996	Feb 3/97	2:1.350	
MANITOBA			
MARCEL COLOMB FIRST NATION			
Band Custom Election Code	Mar 12/99	3:2.437	

Title	Effective date	F. N. Gaz.	Amendments
MANITOBA (continued)			
OPASKWAYAK CREE NATION			
OCN Annual Tax Rate By-Law No. 1, 1998....	May 25/98	2:2.762	
OCN Annual Tax Rate By-law No. 1, 1999	May 17/99	3:2.457	
OCN 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	
NOVA SCOTIA			
ESKASONI BAND			
Property Assessment and Taxation By-law	June 9/98	3:1.108	
MEMBERTOU BAND			
Code No. 1997-1 Being a Code Respecting the Regulation of Traffic	Feb 22/97	3:1.157	
MILLBROOK FIRST NATION			
1998 Rates By-law	Dec 8/98	3:1.182	
ONTARIO			
NIPISSING FIRST NATION			
Telephone Companies Taxation By-law	Jan 7/99	3:2.459	
QUEBEC			
INNU TAKUAIKAN UASHAT MAK MANI-UTENAM			
Règlement Administratif sur les Taux Annuels de Taxes Foncières Numéro 2, 1998	le 4 août/98	3:1.184	
Règlement Administratif sur les Taux Annuels de Taxes Foncières Numéro 2, 1999	le 31 mai/99	3:2.468	
Règlement Administratif sur les Taux de Taxes Foncières Annuels Numéro 1, 1999	le 31 mai/99	3:2.463	

Title	Effective date	F. N. Gaz.	Amendments
SASKATCHEWAN			
WHITE BEAR FIRST NATIONS			
1998 Tax Rates By-law	Jan 8/99	3:2.471	
Property Assessment and Taxation			
By-law Amendment	Dec 3/98	3:1.187	
Property Tax Expenditure By-law	Sept 3/99	4:1.55	