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Indian Taxation Advisory Board
and
Native Law Centre
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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>

E-mail: native.law@usask.ca

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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 and codes 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 and codes, 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 documents should be obtained from the individual enacting First Nation.

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

EXPLANATORY NOTES

CONTENT

This issue of the *First Nation Gazette* includes:

- a. Band by-laws relating to the exercise of taxation powers under section 83 of the *Indian Act*, R.S.C. 1985, c.I-5;
- b. Taxation and licensing by-laws as approved since the publication date of the last issue of the *First Nations Gazette*;
- c. *Little Pine First Nation Government Act*;
- d. *Property Assessment and Taxation (Railway Right-of-Way) Regulations*, SOR/2001-493;
Règlement sur l'évaluation et l'imposition foncières (emprises de chemin de fer), DORS/2001-493;
- e. Sample First Nation Financial Administration By-law (revised January 2002);
- f. Subject Index of By-laws and Codes;
- g. Table of By-laws and Codes setting out the current and on-going status of band by-laws and codes published in the *First Nations Gazette*.

ARRANGEMENT/FORMAT

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

CITATION OF BY-LAWS AND CODES

1. Any by-law or code included in the *First Nations Gazette* may be cited to the volume and issue in which it is contained, e.g. *Fort Nelson First Nation Property Tax Expenditure By-law*, F.N. Gaz. 2002.6:1.38.
2. The citation style, as shown in the above example, includes the following elements: *By-law/code title*, Gazette abbreviation year.volume:issue.page.

LANGUAGE OF PUBLICATION

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

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**DUNCAN'S FIRST NATION
FINANCIAL ADMINISTRATION BY-LAW NO. 1**

[Effective July 24, 2001]

A BY-LAW to regulate the receipt, management and expenditure of Duncan's First Nation funds and to establish the administrative structure of the Duncan's First Nation for the management of the funds.

WHEREAS the *Indian Act*, R.S.C. 1985, C.I-5, provides that the Council may, subject to approval of the Minister of Indian Affairs and Northern Development, make by-laws for the following purposes:

- the appropriation and expenditure of moneys of the Duncan's First Nation to defray the expenses of the Duncan's First Nation;
- the appointment of officials to conduct the business of the Council and prescribing their duties;
- with respect to any matter arising out of or ancillary to the exercise of the aforementioned power;

AND WHEREAS the Council of the Duncan's First Nation has determined that it is desirable and necessary that a financial administration by-law be established for the purposes set out in section 83(1) of the *Indian Act* and for the better administration of the Duncan's First Nation's business;

NOW THEREFORE the Council of the Duncan's First Nation at a duly convened meeting of the Council hereby enacts the following by-law:

SHORT TITLE

1. This by-law may be called the *Financial Administration By-law 2001*.

INTERPRETATION

2. In this by-law:

(a) "agency" means any board, tribunal, commission or committee of the Duncan's First Nation or any corporate body controlled by the Duncan's First Nation including a society or a non-profit corporation but does not include a business corporation operated for a profit-making purpose;

(b) "agreement" means any written contract between the Duncan's First Nation and another party or parties, including the federal government, a provincial government, or a third party, pursuant to which money is to be paid to the Duncan's First Nation;

(c) “annual budget” means the forecast of planned revenues and expenditures for each fiscal year by the Duncan’s First Nation;

(d) “audit” means the annual audited financial statements of the Duncan’s First Nation Reporting Entity prepared in accordance with generally accepted accounting principles (GAAP) as set out in the Canadian Institute for Chartered Accountants (CICA) Public Sector Accounting Handbook and audited in accordance with generally accepted auditing standards (GAAS);

(e) “bank account” means a financial account of the Duncan’s First Nation held at an accredited financial institution where the funds on account are held to the credit of the Duncan’s First Nation;

(f) “Council” means the elected chief and councillors of the Duncan’s First Nation;

(g) “Duncan’s First Nation funds” means all moneys belonging to the Duncan’s First Nation including:

- 1) all revenues of the Duncan’s First Nation,
- 2) money borrowed by the Duncan’s First Nation,
- 3) money received or collected on behalf of Duncan’s First Nation, and
- 4) all moneys that are received or collected by the Duncan’s First Nation pursuant to any agreement or funding arrangement to be disbursed for a purpose specified by Council or pursuant to that agreement or funding arrangement,

but does not include:

- 1) money received or collected by a business corporation, operated for a profit-making purpose, owned by the Duncan’s First Nation;
- 2) money received as revenues payable into the Duncan’s First Nation revenue or capital trust accounts held by the Government of Canada; or
- 3) money received by the Duncan’s First Nation on behalf of an individual;

(h) “Duncan’s First Nation Reporting Entity” means all Duncan’s First Nation organizations that are part of the reporting entity as defined by generally accepted accounting principles (GAAP) as set out in the Canadian Institute of Chartered Accountants (CICA) Public Sector Accounting Handbook;

(i) “employee” means all categories of Duncan’s First Nation staff, including full-time, part-time, casual, temporary and seasonal employees;

(j) “program” means an administrative division of the Duncan’s First Nation as established from time to time by the Council and includes service centres,

agencies, administrative units and other internal organizational units of the Duncan's First Nation administration;

(k) "purchase" includes any purchase of goods or services for a capital or operating purpose;

(l) "resolution" means a decision, including a motion, that has been approved by a majority of the Council present at a duly convened meeting of a quorum of the Council which is recorded in the minutes of that meeting and may include a document containing the wording of the resolution signed by those who approved the decision.

APPLICATION

3. This by-law governs the receipt, management, and expenditure of Duncan's First Nation funds and the activities of the administrative organization of the Duncan's First Nation which manages the funds.

4. This by-law applies to the Duncan's First Nation and all of its programs and agencies in receipt of Duncan's First Nation funds.

ROLE OF THE COUNCIL

5. The Council is responsible for ensuring the effective and efficient administration of the financial resources of the Duncan's First Nation for the benefit of the members of the Nation.

6. Any decision made by the Council for the purposes of this by-law shall be by resolution as defined in this by-law.

7. The Council shall receive and approve the annual budget of the Duncan's First Nation.

8. Notwithstanding section 7, the Council may, for any purpose which the Council deem advisable, approve an amendment to the annual budget.

9. The Council shall establish such positions, agencies, programs, service areas, boards, authorities or committees as may be necessary for the good administration of Duncan's First Nation funds and shall ensure that such bodies have a specified mandate, a clearly defined role, a defined relationship to the Council and appropriate policies and procedures sufficient to ensure the efficient and effective administration of the affairs of the Duncan's First Nation.

10. The Council shall establish such appeal or review bodies as are necessary to create appeal mechanisms in relation to the delivery of services, shall appoint the members of such bodies and shall ensure that such bodies operate according to the rules of natural justice.

11. The Council shall ensure that criteria are established for program delivery and such criteria shall include as a minimum the following:

- (a) formally defined and publicly available benefit schedules specifying applicable rates, conditions and criteria for eligibility;
- (b) provision for equal treatment of all members of the Nation;
- (c) an impartial process for the appeal of administrative decisions; and
- (d) procedures to ensure confidentiality of client information.

12. The Council shall approve, on behalf of the Duncan's First Nation, any agreements or funding arrangements with the federal or provincial governments or with any other party for the provision of funding for the Duncan's First Nation, its programs, agencies and other bodies.

ADMINISTRATOR

13. The Administrator shall act as the senior official of the Duncan's First Nation and shall assist the Council to carry out its duties.

14. The Administrator shall be responsible for the following:

- (a) the conduct of the administration necessary to discharge the responsibilities of the Council;
- (b) establishing the financial administration system of the Duncan's First Nation with the approval of the Council and prescribing the form and content of the financial records to be used;
- (c) receiving Duncan's First Nation funds;
- (d) monitoring the expenditure of Duncan's First Nation funds;
- (e) ensuring the performance of such accounting functions as are necessary for the efficient and effective administration of the Duncan's First Nation's affairs;
- (f) ensuring the maintenance of the financial records of the Duncan's First Nation in accordance with generally accepted accounting principles as defined by the Canadian Institute of Chartered Accountants (CICA);
- (g) preparing the overall annual budget in accordance with the priorities approved by the Council;
- (h) preparing any amendment to the annual budget for the Duncan's First Nation and submitting it to the Council for review and approval;
- (i) the preparation of long-term financial projections and cash flows;

- (j) the monitoring of adherence to any agreements and funding arrangements entered into by the Duncan's First Nation or any of its service areas or agencies;
- (k) the administration and supervision of the financial record keeping and reporting systems;
- (l) overseeing the preparation of the annual audit of the Duncan's First Nation;
- (m) making recommendations to the Council on financial matters; and
- (n) attending to other matters relating to the affairs of the Duncan's First Nation as directed by the Council.

15. The Administrator, subject to the responsibilities prescribed by this by-law and the policies and procedures established pursuant to section 14, shall follow the general administrative policies established by the Council for the Duncan's First Nation Administration.

16. The Administrator shall be hired in accordance with the personnel policies and procedures established by the Council for the employees of the Duncan's First Nation.

ACCOUNTING CLERK

17. The Accounting Clerk shall be responsible for performing such accounting functions as are necessary for the efficient and effective administration of the Duncan's First Nation's affairs and shall report to the Administrator.

COUNCIL APPOINTMENTS

18. The Council may authorize the Administrator to commit expenditures of Duncan's First Nation funds where the expenditures are within the annual budget as approved by the Council.

19. Upon approval of agreements by the Council, the Council may appoint and authorize Duncan's First Nation agencies or representatives to sign the said agreements.

ANNUAL BUDGET

20. Each manager of a program shall prepare the annual budget for the operation of the program and shall submit it to the Administrator by February 28 of each year.

21. The Administrator shall prepare estimates of the revenues of the Duncan's First Nation for the purpose of preparing the annual budget.

22. The consolidated annual budget of revenues and expenditures for the Duncan's First Nation and its agencies shall be prepared by the Administrator and submitted to the Council for consideration and approval by March 15 of each year.

23. The Council is solely responsible for the approval of the consolidated annual budget and any amendments to it for the Duncan's First Nation and its agencies for each fiscal year.

24. The Council may amend the consolidated annual budget at any time before or after its approval and increase allocations of funds, reduce allocations of funds, or reallocate funds to different programs or activities.

FINANCIAL MANAGEMENT: DEPOSITS

25. Bank accounts, into which all Duncan's First Nation funds shall be deposited upon receipt, may be established by the Administrator pursuant to a resolution of the Council.

26. The Administrator shall ensure the safekeeping of Duncan's First Nation funds received and shall forthwith deposit all Duncan's First Nation funds to the credit of a Duncan's First Nation bank account.

27. The Administrator may reallocate funds from a bank account to other bank accounts for program and services delivery according to the approved annual budget, for short-term cash management of Duncan's First Nation funds, or for other purposes approved by the Council.

28. Funds in a bank account shall be administered by the Administrator who shall have the authority to invest excess cash on hand in term deposits, guaranteed investment certificates or Treasury Bills at an accredited financial institution in the name of the Duncan's First Nation, subject to the approval of the Council.

FINANCIAL MANAGEMENT: EXPENDITURES

29. All payments and financial commitments, including any disbursements or financial commitments made directly by the Council, shall be in accordance with the annual budget or in accordance with a resolution of the Council.

30. The Council shall, by resolution, delegate cheque signing authority to specific persons for cheques to be drawn on a bank account of the Nation.

31. The Council shall, by resolution, approve any loans or investments to be made on behalf of the Nation including investments in or loans to corporations owned by the Nation.

32. The Council may appoint the Administrator, by resolution, to approve the purchase of goods and services where the expenditures are within the approved annual budget.

33. All orders for goods or services provided to the Duncan's First Nation must be approved either by the person authorized to approve the purchase of goods or services, or by a resolution of the Council and documented by a numbered purchase order.

34. Unless it has been approved in the annual budget, any purchase of goods or services must be approved by the Council either on a transaction basis or as part of a delegation of financial authorities prepared by the Administrator and approved by the Council.

35. When the payment for an expenditure has been approved by the Administrator in accordance with the annual budget or by a resolution of the Council, the responsible program manager shall draft a cheque requisition and present it, together with the supporting documentation, to the Administrator for processing including recording, approval and signing. The Administrator shall ensure that a cheque is prepared and presented, together with the supporting documentation, for approval and signature to the persons to whom a delegation of cheque signing authority has been made.

FINANCIAL MANAGEMENT: INVOICING

36. No payment shall be made for the performance of work, supply of goods or rendering of services unless:

- (1) the charge in respect of such goods or services has been authorized:
 - (a) by a person delegated to authorize such payment,
 - (b) pursuant to a resolution of the Council or
 - (c) pursuant to a contract entered into between the Duncan's First Nation and the person providing such work, goods or services which establishes the amount, or a method of calculating the amount, to be charged for such goods or services, and
- (2) an invoice or other similar document has been presented to substantiate the requirement for the payment.

FINANCIAL MANAGEMENT: REPORTING

37. The Accounting Clerk shall prepare a statement of the receipts and disbursements for the previous month within 21 days of each month-end. This statement shall be distributed to the Administrator, the program managers and the Council.

38. The Council shall review the statements of receipts and disbursements during a regular council meeting.

TENDERS

39. In emergency situations, telephone bids up to \$500 or such greater amount as may be approved by the Council, may be accepted by the Administrator provided a written confirmation follows from the bidder within 24 hours of the telephone bid being made, and a record of telephone bids is filed.

40. For contracts of less than \$10,000, the Council reserves the right to authorize the Administrator to negotiate and recommend a specific contract on a sole source basis. All such contracts shall be approved by the Council.

41. Capital purchases up to \$10,000 may be made without a tender process by a program if the purchase has already been approved as part of the annual budget.

42. Capital purchases exceeding \$10,000, but less than \$100,000, must be completed by invitations to tender to at least three qualified firms or by public tender.

43. Capital purchases in excess of \$100,000 must be completed by public tender.

44. Housing projects are excluded from the requirements for invitations to tender or public tender contained in sections 42 and 43.

45. Where a contract for services rendered to the Nation is expected to exceed \$50,000, tenders or quotes should be invited from at least three (3) firms, or be publicly advertised in local and regional newspapers.

46. For non-construction (professional) contract services exceeding \$50,000, proposals for services should be invited from at least three (3) individuals or firms, or have a Request for Proposals publicly advertised in local and regional newspapers.

47. A Request for Proposals (RFP), once advertised, should have the following documentation available for interested contractors:

- A letter of invitation,
- A statement of work required,
- Proposal evaluation criteria,
- Contract Agreement (includes general conditions and terms of payment).

48. For construction projects exceeding \$10,000 but less than \$100,000, invitations to tender should contain the following documents:

- Tender Instructions,
- Tender and Contract Form,
- General Conditions,
- Insurance Schedule,
- Contractor Statement of Qualifications,
- Proof of Workers Compensation Board (WCB) coverage, and
- Statement of Work Plan and Specifications.

49. Sealed tenders and proposals received are to be date stamped, kept safe, and opened in public by a minimum of two persons designated by the Council after the deadline date for a tender or proposal submission.

50. All tenders or proposals received shall be reviewed against an evaluation criteria list. The contract bidder or proposal proponent who best meets the evaluation criteria shall be recommended to receive the contract, subject to Council approval.

51. The lowest tender received shall normally be accepted unless the Council deems it to be in the best interest of the Nation to accept a higher tender in the event that the higher tender:

- a) provides a better quality product or service; or
- b) provides economic or other benefits to the Nation or its members; and
- c) provided the Council approves the higher tender by a resolution of the Council which shall contain the reasons for the decision to accept the higher tender.

52. Any contracts drawn and signed between the Nation and a contractor must clearly state all requirements of the contract in detail. The contract should contain a provision for the Duncan's First Nation to hold back a minimum of ten percent (10%) of the contract amount subject to the contractor complying with all contract deliverables.

53. For construction projects exceeding \$100,000, the successful bidder must submit proper bid security within 14 days of being awarded the contract.

54. Should the Nation not have the resources or expertise to execute any part of the procedures stated in sections 39 to 53, the Nation reserves the right to hire outside experts, such as consultants or engineers to execute these procedures on their behalf.

55. Subject to this by-law, tenders shall comply with the policies and procedures approved by the Council.

56. Sections 39 to 55 are subject to the requirements imposed in regard to the project by any funding agencies providing funding for the project being tendered.

DISCLOSURE OF FINANCIAL INTEREST

57. Any person who holds an office, including that of Chief or Councillor, or employment with the Duncan's First Nation, its programs or agencies, shall not use that office or employment for personal gain for himself or herself or for the members of his or her immediate family to the detriment of the interests of the Duncan's First Nation.

58. The provisions of sections 57 to 67 shall also apply, so far as is possible, in relation to decisions made in the conduct of that office or employment.

59. “Immediate Family” means a spouse, including a common law spouse, mother, father, brother, sister, child, or step-child.

60. “Personal gain” shall mean financial benefit for the individual or for the members of his or her immediate family.

61.(1) Where a person might otherwise be in breach of section 57, the person shall disclose his or her financial interest prior to the making of a decision and shall not participate in the discussion or the decision, unless a majority of the other persons involved in making the decision decide by vote to allow the person with the declared financial interest to participate in the discussion or in the discussion and the making of the decision.

(2) Where a person has made a declaration of financial interest and the decision-making body has decided by vote to allow the person to participate in making the decision despite the declaration of interest, the decision-making body shall ensure that the reasons are recorded in writing in the minutes of the meeting.

(3) Where, pursuant to subsections (1) or (2), the chairperson is prohibited from taking part in deliberations and from voting, he may nevertheless continue to act as chairperson.

(4) Without limiting the generality of subsection (1), a chief or councillor or employee shall be deemed to have a financial interest in a matter before the Council where he or she or a member of his or her immediate family has an interest in an enterprise or in a partnership, company or corporation having or proposed to have a contract or dealings with the Nation.

(5) Subject to this section, the chief or a councillor or an employee may be or become a member of any company in which the Duncan’s First Nation may be interested as vendor, purchaser, shareholder, or otherwise and no such person shall be accountable for any benefits received as shareholder or director of such company.

62. Where the decision-making body is the Council and more than one member of the Council has a financial interest in the decision, the Council may appoint another body to make recommendations to the Council for a decision, except where the process is an interview board for the hiring of employees.

63. If an employee has breached the provisions of section 57 or 61, that person may:

- (a) be suspended from all privileges and benefits of office or from employment for a period of time;
- (b) be demoted or reassigned to another position; or

(c) be dismissed from the office or employment.

64. Where section 63 applies, the decision with respect to an employee shall be made in accordance with the personnel policies of the Duncan's First Nation.

65. A decision made under section 63 must be made fairly and in accordance with the rules of natural justice, including:

(a) the person who is alleged to have violated section 57 or 61 must have the opportunity to hear the allegation and provide an answer before a final decision is made; and

(b) the person or persons making the decision on an alleged conflict of interest shall make their decision without any influence or bias.

66. The Council may approve policies and procedures in order to give effect to the provisions of sections 57 to 65.

67. Subject to ss. 61(1) to (3), any contract involving the receipt or expenditure of Duncan's First Nation funds is void where the person approving the contract or a member of his or her immediate family has a financial interest in the contract unless it is reconfirmed by the Council notwithstanding the existence of the financial interest.

FISCAL YEAR

68. The fiscal year for the Duncan's First Nation Government shall be from April 1 of each year to March 31 in the following year.

AUDIT

69. The Council, by resolution, shall appoint an auditor or auditors to audit the books and records of the Duncan's First Nation Reporting Entity for each fiscal year.

70. The auditor shall be a member of a recognized professional accounting association.

71. The auditor shall report to the Council.

72. The audit shall include all transactions of the Duncan's First Nation Reporting Entity.

73. The auditor is entitled to:

(a) require access to all books, records, accounts and vouchers;

(b) require the production of information necessary for the completion of the audit from any employee;

(c) obtain copies of Council resolutions and policies;

- (d) review administrative and financial policies; and
- (e) obtain copies of agreements, funding arrangements, contracts and any other related documents.

74. The audit shall be conducted in accordance with generally accepted auditing procedures and shall include a general review of the adequacy of the accounting procedures and systems of control employed to preserve and protect the assets of the Duncan's First Nation.

75. The Administrator shall provide the auditor with instructions concerning the audit and shall assist the auditor in the completion of the audit.

76. After a review of the audit by the Administrator and the program managers, the auditor shall present the audit to the Council.

77. The audit shall be approved by the Council by resolution and shall be signed by the Chief and any other person designated by the Council.

78. The Administrator shall retain the signed audit, together with the related financial statements.

79. Upon approval of the audit by the Council, the members of the Duncan's First Nation shall be notified that a copy of the audit is available for inspection by any member of the Duncan's First Nation over the age of 18, at the office of the Duncan's First Nation Administration.

DISCLOSURE OF INFORMATION

80. The following documents shall be made available for viewing during regular working hours to any member of the Duncan's First Nation over the age of 18 and copies are to be provided to them on request to the Administrator, execution of a confidentiality form and payment of a reasonable fee which may be waived by the Administrator:

- (a) the annual budget;
- (b) quarterly financial statements;
- (c) the audit;
- (d) any agreements or funding arrangements with the federal or provincial governments or with any other party for the provision of funding for the First Nation;
- (e) any Multi-Year Financial Plan including the planned level of debt financing;
- (f) any annual program reports or evaluations prepared with respect to community services;

- (g) any criteria, policies, procedures or guidelines developed in accordance with section 11 of this by-law; and
- (h) the minutes of any duly convened meeting of the Council.

GENERAL MEETING

81. The Council may hold general meetings of the membership of the Duncan's First Nation to present:

- (a) the audit including the presentation of a narrative of services provided during the previous fiscal year following approval of the auditor's report by the Council; and
- (b) the annual budget within a reasonable period of time after its approval by the Council.

DUNCAN'S FIRST NATION CORPORATIONS

82. All corporations which are owned or controlled by the Duncan's First Nation are accountable to the Nation through the Council.

83. All Duncan's First Nation Corporations shall present a corporate plan and an annual budget to the Council prior to the commencement of the fiscal year of the Corporation.

84. All capital budgets and any proposed borrowing by a Duncan's First Nation Corporation must be presented to and approved by the Council prior to any capital expenditure or borrowing being transacted.

85. All major transactions or changes in the nature of the business of a Duncan's First Nation Corporation shall be approved by the Council prior to the transaction being made or the nature of the business being changed.

86. All Duncan's First Nation Corporations shall present a quarterly financial statement to the Council within 30 days of the end of each quarter of the corporation's fiscal year.

87. All Duncan's First Nation Corporations shall provide an annual audit to the Council for approval unless they have been audited in conjunction with the audit conducted for the Nation pursuant to this code.

POLICIES AND PROCEDURES

88. The Council may approve such additional policies and procedures as may be necessary to give effect to the provisions of this code. Such policies and procedures, when approved by the Council shall become part of this code and shall be enforced as such.

AMENDMENTS AND REPEAL

89. Amendment or repeal of this by-law shall be made in the same manner as its enactment which would include enactment of an amending or repealing by-law by the chief and council and approval of the amending or repealing by-law by the Minister.

OTHER

90. Subject to section 67, a decision made in contravention of this by-law is voidable by a vote in favour by a majority of the Council at a duly convened meeting of a quorum of the Council.

91. This *Financial Administration By-law 2001* shall come into force and effect immediately upon approval by the Minister of Indian Affairs.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Duncan's First Nation at a duly convened meeting held this [19th] day of [April], 2001.

[Patti Nooskey]

Chief

[Dennis Knott]

Councillor

**WHITEFISH LAKE FIRST NATION
2001 TAX RATES BY-LAW**

[Effective October 1, 2001]

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 an reserve and with respect to any matters arising 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 2001 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 machinery and equipment 0.65%
- (b) for property other than machinery and equipment 1.60%

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [19th] day of [June] 2001.

[Robert Grey]
Chief Robert Grey

[Clifford Laboucan]
Councillor Clifford Laboucan

[Albert Thunder]
Councillor Albert Thunder

[Eddie Laboucan]
Councillor Eddie Laboucan

[Pearl Auger]
Councillor Pearl Auger

ADAMS LAKE INDIAN BAND
2001 TAX RATES BY-LAW
BY-LAW NO. 2001-001

[Effective July 13, 2001]

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

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

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

1. This by-law may be cited for all purposes as the *Adams Lake Indian Band 2001 Rates By-law*.

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

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

THIS BY-LAW IS HEREBY ENACTED by the Chief and Council of the Adams Lake Indian Band at a duly convened meeting held on the 29th day of May 2001 at the Adams Lake Indian Band Administration Office, Chase, British Columbia.

 Chief Ronnie Jules

 [Kenneth Dennis]

Councillor Kenneth Dennis

 Councillor Diane Jules

 [Chris Kenoras]

Councillor Chris Kenoras

 [Joyce Pooley]

Councillor Joyce Pooley

 [Colleen Foard]

Councillor Colleen Foard

ADAMS LAKE INDIAN BAND

2001 TAX RATE SCHEDULE

BY-LAW NO. 2001-001

SCHEDULE "33"

Property Classes Within Each Taxation District

(Section 18.1)

Column 1 Name of Taxation District	Column 2 Named Reserves Comprising Taxation District	Column 3 Property Classes	Column 4 Tax Rate for the Taxation Year	
			I.R.#1-I.R.#5	I.R.#6-I.R.#7
Taxation District	The whole of the reserve lands of the Adams Lake Indian Band	1. Residential	11.3075	<i>12.5889</i>
		2. Utilities	60.9984	<i>54.1605</i>
		3. Unmanaged Forest Land	39.2600	<i>11.8800</i>
Adams Lake Indian Band	I.R.#1 to I.R.#5 (shown in bold) <i>I.R.#6 and I.R.#7 (shown in italic)</i>	4. Major Industry	35.4700	<i>55.6556</i>
		5. Light Industry	36.3000	<i>39.7508</i>
		6. Business/Other	24.6206	<i>28.1945</i>
		7. Managed Forest Land	26.2100	<i>6.0100</i>
		8. Recreational/ Non-Profit	15.6057	<i>13.0154</i>
		9. Farm	16.2593	<i>18.0231</i>

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

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

BONAPARTE INDIAN BAND
ANNUAL TAX RATES BY-LAW NO. 8, 2001

[Effective August 6, 2001]

WHEREAS:

Pursuant to section 11 of the *Bonaparte Indian Band Property Tax By-law* it is necessary to establish each year, by-law, the tax rates for each separate property class within each reserve;

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

1. Schedule "A" annexed hereto is hereby declared an integral part of this by-law.

2. The classes of property for the purposes of this by-law are established hereby as set out in the Prescribed Classes of Property Regulation, BC Regulation 438/81, made pursuant to the *Assessment Act* (BC), and in force for 2001.

3. Taxes shall be levied by applying the rate of tax against each \$1,000.00 of assessed value found in the assessment roll produced in accordance with the provisions of the *Bonaparte Property Tax By-law*.

4. For the purpose of section 11 of the *Bonaparte Property Tax By-law* there are hereby established, imposed and levied for the taxation year 2001 the following tax rates, namely for each separate property class within each named reserve the tax rate set out in column 3 of Schedule "A" beside the property class set out in column 2 of Schedule "A".

5. This by-law shall come into force and effective 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 Bonaparte Indian Band held at Bonaparte Band Hall, Bonaparte I.R.#3, P.O. Box 669, Cache Creek, B.C., V0K 1H0, this 28th day of May, 2001.

A quorum of Band Council consists of 5 Councillors.

[Chief Mike Retasket]

 Chief Mike Retasket

[Tom Basil]

 Councillor Tom Basil

[Randy Porter]

 Councillor Randy Porter

[Valerie Morgan]

Councillor Valerie Morgan

[Keith Zabolot]

Councillor Keith Zabolot

[Dave Antoine]

Councillor Dave Antoine

Councillor Tracy Antoine

[Gerald Etienne]

Councillor Gerald Etienne

SCHEDULE "A"

2001

Column 1 Named Reserve	Column 2 Property Classes	Column 3 Tax Rate for the Taxation Year (per \$1,000 of assessed value)
Upper Hat Creek I.R.#1	1. Residential	10.473
Lower Hat Creek I.R.#2	2. Utilities	34.730
Bonaparte I.R.#3	3. Unmanaged Forest Land	16.019
Loon Lake I.R.#4	4. Major Industry	28.076
Mauvais Rocher I.R.#5	5. Light Industry	37.832
Grasslands I.R.#7	6. Business & Other	19.550
	7. Managed Forest Land	16.912
	8. Recreational Property/ Non-Profit Organization	13.440
	9. Farm	22.192

BURNS LAKE INDIAN BAND
2001 RATES BY-LAW
BY-LAW NO. 2001-02

[Effective August 25, 2001]

WHEREAS pursuant to subsection 83(l)(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 Burns Lake Indian Band has duly and properly enacted the *Burns Lake Indian Band Property Assessment and Taxation By-laws*;

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

1. This by-law may be cited for all purposes as the *Burns Lake Indian Band 2001 Rates By-law No. 2001-02*.

2. Pursuant to Section 18.1 of the *Burns Lake Indian Band Property Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2001 Burns Lake Indian Band Rates By-law No. 2001-02*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 31st day of May, 2001.

[Robert Charlie]

Chief

[Ryan Tibbetts]

Councillor

[Wesley Sam]

Councillor

SCHEDULE "A"

The Council of the Burns Lake Indian Band hereby adopts the following taxation rates for the 2001 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 18.1 of the <i>Burns Lake Indian Band Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Burns Lake Indian Band Property Assessment By-law</i> .
Class 1 – Residential	1.0000
Class 2 – Utilities	102.464469
Class 3 – Unmanaged Forest Land	1.0000
Class 4 – Major Industry	63.202383
Class 5 – Light Industry	1.0000
Class 6 – Business and Other	29.685968
Class 7 – Managed Forest Land	1.0000
Class 8 – Recreation/Non-Profit Organization	1.0000
Class 9 – Farm	1.0000

BURNS LAKE INDIAN BAND
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 2001-01

[Effective August 25, 2001]

WHEREAS:

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

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

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

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

SHORT TITLE

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

DEFINITIONS

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

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

“band” means the Burns Lake Indian Band;

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

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

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

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

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

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

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

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

“property assessment by-law” means the *Burns Lake Indian Band Property Assessment By-law* approved and passed by the council and approved by the Minister, as amended from time to time;

“property taxation by-law” means the *Burns Lake Indian Band Property Taxation By-law* approved and passed by the council and approved by the Minister, as amended from time to time;

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

“public works” includes:

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

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

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

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

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

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

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

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

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated reserve lands; and

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

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

“surveyor of taxes” means the surveyor of taxes appointed by council under the *Burns Lake Indian Band Property Assessment and Taxation By-laws*;

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

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

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

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

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

ANNUAL PROPERTY TAX BUDGET

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

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

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

(4) For greater certainty:

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

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

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

PROPERTY TAX REVENUE ACCOUNTS

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

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

ADMINISTRATION AND ENFORCEMENT

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

BY-LAW REMEDIAL

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

MISCELLANEOUS

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

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

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

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

COMING INTO FORCE

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

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 31st day of May, 2001.

[Robert Charlie]

Chief

[Wesley Sam]

Councillor

[Ryan Tibbetts]

Councillor

SCHEDULE “A”

2001 Property Tax Budget for Burns Lake Indian Band

GENERAL GOVERNMENT SERVICES

Tax Administration	\$ 15,000.00
Legislative	\$ 1,500.00
General Administration	\$ 15,000.00
<i>General Government Services Expenditure Total</i>	<u>\$ 31,500.00</u>

PROTECTIVE SERVICES

Fire protection	\$ 50,000.00
Inspections	\$ 2,500.00
Emergency measures	\$ 26,000.00
Animal/pest control	\$ 1,200.00
<i>Protective Services Expenditure Total</i>	<u>\$ 79,700.00</u>

TRANSPORTATION SERVICES

Water & Sewer – Upper I.R. 18	\$ 22,500.00
Street lights	\$ 2,400.00
Roads and streets	\$ 15,000.00
<i>Transportation Services Expenditure Total</i>	<u>\$ 39,900.00</u>

ENVIRONMENTAL DEVELOPMENT SERVICES

Planning	\$ 15,000.00
Engineering	\$ 5,000.00
<i>Environmental Development Services Expenditure Total</i>	<u>\$ 20,000.00</u>

ENVIRONMENTAL HEALTH SERVICES

Water	\$ 5,000.00
Refuse	\$ 12,000.00
Sewer	\$ 5,000.00
<i>Environmental Health Services Expenditure Total</i>	<u>\$ 22,000.00</u>

FISCAL SERVICES

Contribution to reserve funds	\$ 20,000.00
<i>Fiscal Services Expenditure Total</i>	<u>\$ 20,000.00</u>

TAXES FOR OTHER GOVERNMENTS

BCAA	\$ 7,000.00
<i>Taxes for Other Governments Expenditure Total</i>	<u>\$ 7,000.00</u>
<i>Your 2001 Property Tax Budget Total</i>	<u>\$ 220,100.00</u>

**CHEAM FIRST NATION
RATES BY-LAW 2001-1**

[Effective August 6, 2001]

SCHEDULE "A"
Prescribed Tax Rates
For the Taxation Year 2001

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

BE IT KNOWN that this By-law entitled the *Rates By-law* which forms part of the *Taxation By-law* passed by Chief and Council and approved by the Minister on June 23, 1993, that being a by-law to establish by by-law a system on the reserve lands of Cheam Indian Band for the fair and equitable taxation for local purposes of land or interests in land including the right to occupy, possess or use lands within the boundaries of the reserves is hereby enacted as *By-law 2001-1* by the Chief and Council of the Cheam Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Council of the Cheam Indian Band held at Cheam Indian Band Administration Office, Rosedale, British Columbia, this [11th] day of June, 2001.

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

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

[June Quipp]

Chief June Quipp

Councillor Darwin Douglas

[Lincoln Douglas]

Councillor Lincoln Douglas

[Sandra Victor]

Councillor Sandra Victor

Councillor Amelia (Amy) Victor

**COOK’S FERRY INDIAN BAND
2001 RATES BY-LAW
BY-LAW NO. 2001-TX01**

[Effective October 1, 2001]

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

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

NOW BE IT HEREBY RESOLVED that 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 *Cook’s Ferry Indian Band 2001 Rates By-law*.

2. Pursuant to Section 24 of the *Cook’s Ferry Indian Band Taxation By-law*, the rates for each class of property shall be in accordance with Schedule “A” that is attached, and forms part of the *2001 Rates By-law*.

The council of the Cook’s Ferry Indian Band at a duly convened meeting held on the [7th] day of [August] , 2001, hereby enacts this by-law.

[Chief David Walkem]

Chief

[George H. Billy]

Councillor

[Pearl Hewitt]

Councillor

[Jean York]

Councillor

SCHEDULE "A"

The council of the Cook's Ferry Indian Band hereby adopts the following taxation rates for the 2001 taxation year for the following classes of property.

	CLASS 1	CLASS 2	CLASS 3	CLASS 4	CLASS 5	CLASS 6	CLASS 7	CLASS 8	CLASS 9
SCHOOL	5.7159	15.0000	12.0000	12.5000	9.9000	9.9000	2.3000	4.5000	6.8000
PROV. RURAL	1.0200	4.2000	4.5000	4.5000	3.7000	3.7000	0.5000	1.7000	0.5000
LOCAL:									
THOMPSON HOSP.	0.1711	0.5990	0.6846	0.5819	0.5819	0.4193	0.5134	0.1711	0.1711
THOMPSON NICOLA HOSP.	0.1707	0.5974	0.6827	0.5803	0.5803	0.4182	0.5120	0.1707	0.1707
BC ASSESSMENT	0.1267	0.6134	0.8072	0.7083	0.3549	0.3549	0.4036	0.1413	0.1722
MUN. FINANCE AUTH.	0.0003	0.0005	0.0010	0.0005	0.0005	0.0002	0.0008	0.0002	0.0002
EA 'T' TNRD	1.6233	5.6816	6.4932	5.5192	5.5192	3.9771	4.8699	1.6233	1.6233
SPENCES BR. TV REBROADCASTING	0.8238	2.8833	3.2952	2.8009	2.8009	2.0183	2.4714	0.8238	0.8238
TOTAL	8.8280	26.6919	28.4639	24.3902	20.6368	18.7697	11.5711	8.3066	9.4375
Class Name	Residential	Utilities	Unmanaged Forest Land	Major Industry	Light Industry	Business/ Other	Managed Forest Land	Recreational Property/ Non-Profit	Farm Organization

**COWICHAN INDIAN BAND
A BY-LAW TO FIX TAX RATE FOR THE YEAR 2001**

[Effective October 18, 2001]

WHEREAS:

A. The *Cowichan Indian Band Property Assessment and Taxation By-law* was enacted pursuant to Subsection 83(1) of the *Indian Act* for the purpose of taxation for local purposes of land, or interests in land, in the “reserve” (as defined in the *Property Assessment and Taxation By-law*) including rights to occupy, possess or use land in the “reserve”.

NOW BE IT HEREBY RESOLVED THAT the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular Subsection 83(1) thereof, for the purpose of fixing a tax rate for the year 2001.

SHORT TITLE

1. This by-law may be cited for all purposes as the *Cowichan Indian Band By-law to Fix Tax Rate for the Year 2001*.

TAX RATES

2. The following rates are hereby imposed and levied for the Calendar Year 2001 on the assessed value of land and improvements by property class.

Property Class		Tax Rate Percentage
(a) Light Industry	(5)	<u>2.30</u> per thousand
Business and Others	(6)	<u>2.30</u> per thousand
Farm	(9)	<u>1.00</u> per thousand

PLACE OF TAX PAYMENTS

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

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Cowichan Indian Band held at the Cowichan Indian Band Administration Office, 5760 Allenby Road, this [12th] day of [June], 2001.

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

Moved by: [Louise Underwood] Seconded by: [Dora Wilson]

[Chief Lydia Hwitsum]

Chief

[Dora Wilson]

Councillor

[Ben Joseph]

Councillor

[Lloyd Bob, Sr.]

Councillor

[Calvin Swustus]

Councillor

[Harvey R. Alphonse]

Councillor

[Diane Daniels]

Councillor

[Norbert Sylvester]

Councillor

[Louise Underwood]

Councillor

[Andy Canute]

Councillor

**FORT NELSON FIRST NATION
2001 RATES BY-LAW
BY-LAW NO. 2001-02**

[Effective August 25, 2001]

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 Fort Nelson First Nation (also known as the Fort Nelson Indian Band) has duly and properly enacted the *Fort Nelson Indian Band Property Assessment and Taxation By-laws*;

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

1. This by-law may be cited for all purposes as the *Fort Nelson First Nation 2001 Rates By-law No. 2001-02*.

2. Pursuant to Section 18.1 of the *Fort Nelson Indian Band Property Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2001 Fort Nelson First Nation Rates By-law No. 2001-02*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [1st] day of June, 2001.

Chief

[Raymond Needlay]

Councillor

[Sally Behn]

Councillor

[Roberta CapotBlanc]

Councillor

[George Behn]

Councillor

SCHEDULE "A"

Class of Property as prescribed under Schedule II and Section 18.1 of the <i>Fort Nelson Indian Band Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Fort Nelson Indian Band Property Assessment By-law</i> .
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Class 1 – Residential

Class 2 – Utilities 45.638629

Class 3 – Unmanaged Forest Land

Class 4 – Major Industry 34.318825

Class 5 – Light Industry 40.664249

Class 6 – Business and Other

Class 7 – Managed Forest Land

Class 8 – Recreation/Non-Profit
Organization

Class 9 – Farm

FORT NELSON FIRST NATION
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 2001-01

[Effective August 25, 2001]

WHEREAS:

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

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

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

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

SHORT TITLE

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

DEFINITIONS

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

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

“band” means the Fort Nelson First Nation;

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

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

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

“council” means the council of the Fort Nelson First Nation within the meaning of subsection 2(1) of the *Indian Act* as elected by the band members from time to time;

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

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

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

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

“property assessment by-law” means the *Fort Nelson Indian Band Property Assessment By-law* approved and passed by the council and approved by the Minister, as amended from time to time;

“property taxation by-law” means the *Fort Nelson Indian Band Property Taxation By-law* approved and passed by the council and approved by the Minister, as amended from time to time;

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

“public works” includes:

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

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

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

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

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

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

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

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

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated reserve lands; and

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

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

special reserves being lands that have been set apart for the use and benefit of the Fort Nelson First Nation and legal title thereto is not vested in Her Majesty within the meaning of section 36 of the *Indian Act*;

“surveyor of taxes” means the surveyor of taxes appointed by council under the *Fort Nelson Indian Band Property Assessment and Taxation By-laws*;

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

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

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

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

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

ANNUAL PROPERTY TAX BUDGET

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

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

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

(4) For greater certainty:

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

(b) nothing in this by-law shall have the effect of amending section 12 of the *Property Taxation By-law* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

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

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

ADMINISTRATION AND ENFORCEMENT

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

BY-LAW REMEDIAL

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

MISCELLANEOUS

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

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

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

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

COMING INTO FORCE

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

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [1st] day of June, 2001.

Chief

[Raymond Needlay]

Councillor

[Sally Behn]

Councillor

[Roberta CapotBlanc]

Councillor

[George Behn]

Councillor

SCHEDULE "A"

2001 Property Tax Budget for the Fort Nelson First Nation

GENERAL GOVERNMENT SERVICES

Tax Administration	\$ 5,500.00
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Tax Appeals	\$ 1,500.00
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<i>General Government Services Expenditure Total</i>	<u>\$ 7,000.00</u>
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RECREATIONAL AND CULTURAL SERVICES

Community center	\$ 50,000.00
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<i>Recreational and Cultural Services Expenditure Total</i>	<u>\$ 50,000.00</u>
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<i>Your 2001 Property Tax Budget Total</i>	<u>\$ 57,000.00</u>
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**KAMLOOPS INDIAN BAND
2001 BUDGET BY-LAW
BY-LAW NO. 2001-02**

[Effective October 18, 2001]

WHEREAS:

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

AND WHEREAS:

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

AND WHEREAS:

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

NOW THEREFORE BE IT HEREBY RESOLVED:

That the Chief and Council of the Kamloops Indian Band adopts the budget attached as the budget for the fiscal year 2001 and 2002 pursuant to Section 83 of the *Indian Act* as follows:

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

[Bonnie Leonard]

Chief

[George Casimir]

Councillor

[Harry Paul, Jr.]

Councillor

[Neil Leonard]

Councillor

[Evelyn Camille]

Councillor

[Christine Tronson]

Councillor

[Jessie Seymour]

Councillor

SCHEDULE "A"

Region 1
Sun Rivers Lands

REVENUE	\$218,318.22
EXPENSES	
General Government Services	119,911.65
Protective Services	20,316.29
Transportation Services	60,112.28
Environmental Health Services	1,700.00
Fiscal Services	14,280.00
Taxes for Other Governments	1,998.00
PROPERTY TAX BUDGET TOTAL	\$218,318.22
SURPLUS/(DEFICIT)	\$ 0.00

SCHEDULE "B"

Region 4

KIB General Lands

REVENUE	\$1,208,625.90
EXPENSES	
General Government Services	482,084.08
Protective Services	108,086.26
Transportation Services	265,000.00
Recreational and Cultural Services	5,000.00
Environmental Development Services	169,439.56
Environmental Health Services	12,500.00
Fiscal Services	34,016.00
Other Expenditures	110,500.00
Taxes for Other Governments	22,000.00
PROPERTY TAX BUDGET TOTAL	\$1,208,625.90
SURPLUS/(DEFICIT)	\$ 0.00

SCHEDULE "B"

Region 4
G&M Lands

REVENUE	\$30,429.09
EXPENSES	
General Government Services	7,334.80
Protective Services	9,992.37
Transportation Services	8,220.92
Fiscal Services	4,300.00
Taxes for Other Governments	581.00
PROPERTY TAX BUDGET TOTAL	\$30,429.09
SURPLUS/(DEFICIT)	\$ 0.00

SCHEDULE "B"

Region 4
Silver Sage Lands

REVENUE	36,910.01
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EXPENSES	
General Government Services	9,529.18
Protective Services	11,400.93
Transportation Services	10,268.90
Fiscal Services	5,000.00
Taxes for Other Governments	711.00
PROPERTY TAX BUDGET TOTAL	\$36,910.01
SURPLUS/(DEFICIT)	\$ 0.00

SCHEDULE "B"

Region 4
Paul Lake Lands

REVENUE	83,569.00
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EXPENSES	
General Government Services	41,119.99
Protective Services	2,500.00
Transportation Services	23,800.01
Fiscal Services	14,500.00
Taxes for Other Governments	1,649.00
PROPERTY TAX BUDGET TOTAL	\$83,569.00
SURPLUS/(DEFICIT)	\$ 0.00

**KAMLOOPS INDIAN BAND
2001 [PROPERTY] RATES BY-LAW
BY-LAW NO. 2001-03**

[Effective October 18, 2001]

WHEREAS:

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

AND WHEREAS:

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

NOW THEREFORE BE IT HEREBY RESOLVED:

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

SHORT TITLE

1. This By-law may be cited as the *2001 Property Rates By-law*.
2. Pursuant to Section 7 of the *Kamloops Indian Band Property Taxation By-law*, the tax rates for each class of property shall be in accordance with the attachments to and forms part of the By-law.

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

[Bonnie Leonard]

Chief

[George Casimir]

Councillor

[Harry Paul, Jr.]

Councillor

[Evelyn Camille]

Councillor

[Neil Leonard]

Councillor

[Jessie Seymour]

Councillor

[Christine Tronson]

Councillor

SCHEDULE "A"

Region 1

Classes of Prescribed Property		Rates of tax applied against each \$1,000 of Net Taxable Value of Property
Class 1	Residential	14.2344
Class 1.1	Residential Undeveloped	14.2344
Class 2	Utilities	63.2260
Class 3	Unmanaged forest land	N/A
Class 4	Major industry	79.9823
Class 5	Light industry	41.8773
Class 6	Business and other	30.4199
Class 7	Managed forest land	N/A
Class 8	Recreational property/ Non-Profit organization	14.0468
Class 9	Farm	17.1445

SCHEDULE "B"

Region 4

General KIB, G&M, Silver Sage, Paul Lake Lands

Classes of Prescribed Property	Rates of tax applied against each \$1,000 of Net Taxable Value of Property
Class 1 Residential	7.046
Class 2 Utilities	23.928
Class 3 Unmanaged forest land	N/A
Class 4 Major industry	7.046
Class 5 Light industry	18.289
Class 6 Business and other	16.879
Class 7 Managed forest land	N/A
Class 8 Recreational property/ Non-Profit organization	8.216
Class 9 Farm	7.046

KWAW KWAW APILT FIRST NATION
EXEMPTION BY-LAW 1-2001

[Effective July 31, 2001]

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

1. This by-law may be cited for all purposes as the *Exemption By-law 2001*.

a. Any person having property assessed by the head assessor pursuant to the *Kwaw Kwaw Apilt First Nation Property Assessment By-law 1-1995* (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*.

APPROVED by the Kwaw Kwaw Apilt First Nation, as presented by its duly elected Chief and Council this [28] day of May, 2001.

A quorum of Band Council consists of three (3) duly elected Band Councillors.

[Betty Henry]

Chief Betty Henry

[Don Charlie]

Councillor

[Gilbert Joe]

Councillor

LHEIDLI T'ENNEH BAND
2001 RATES BY-LAW
BY-LAW NO. 2001-TX01

[Effective August 25, 2001]

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

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

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

1. This by-law may be cited for all purposes as the *Lheidli T'enneh Band 2001 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 *2001 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Lheidli T'enneh Band at a duly convened meeting held on the [12th] day of July 2001.

A quorum of Council consists of 2 Councillors.

[Barry Seymour]
Chief Barry Seymour

[Dawn Murphy]
Councillor Dawn Murphy

[Vanessa West]
Councillor Vanessa West

SCHEDULE "A"

The Council of the Lheidli T'enneh Band hereby adopts the following taxation rates for the 2001 taxation year for the following classes of property.

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

**LOWER NICOLA INDIAN BAND
ANNUAL TAX RATES BY-LAW
FOR THE TAXATION YEAR 2001**

[Effective August 2, 2001]

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

WHEREAS pursuant to section 18.1 of the *Lower Nicola Indian Band Taxation By-law* it is necessary for Band Council during each taxation year to enact a by-law establishing, imposing and levying the tax rate for each separate property class within each separate taxation district;

NOW THEREFORE the Band Council of the Lower Nicola Indian Band enacts as follows:

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

2. For the purpose of subsection 18.1(3) and (4) of the *Lower Nicola Indian Band Property Taxation By-law* there are hereby established, imposed and levied for the taxation year 2001 the following tax rates, namely for each separate property class within each separate taxation district the tax rate set out in Column 4 of the Schedule beside the property class set out in Column 3 of the Schedule.

3. This by-law may be cited for all purposes as the *Annual Tax Rates By-law for the Taxation Year 2001*.

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

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Lower Nicola Indian Band held at the Lower Nicola Council Offices, Nicola Mameet Indian Reserve No.1, British Columbia, this 12th day of June 2001.

[Victor York]

Chief Victor York

[Patrick Sterling]

Councillor Patrick Sterling

[Austin Sterling]

Councillor Austin Sterling

[Maggie Shuter]

Councillor Clyde Sam

Councillor Maggie Shuter

[Jamie Swakum-Antoine]

Councillor Jamie Swakum-
Antoine

[Robert Sterling, Jr.]

Councillor Robert Sterling, Jr.

[Stuart Jackson]

Councillor Stuart Jackson

SCHEDULE II
2001 ANNUAL RATE SCHEDULE
Property Classes Within Each Taxation District

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Class	Rate of Tax applied against each \$1000 of the assessed value of the land and improvements
Lower Nicola Taxation District	All Reserves including:	Class 1 – Residential	12.4760
		Class 2 – Utilities	65.8731
	Nicola Mameet Indian Reserve No. 1	Class 3 – Unmanaged Forest Land	13.0998
	Hamilton Creek Indian Reserve No. 7	Class 4 – Major Industry	53.7714
	Pipseul Indian Reserve No. 3	Class 5 – Light Industry	34.9327
	Joeyaska Indian Reserve No. 2	Class 6 – Business & Other	28.6947
		Class 7 – Managed Forest Land	6.6123
	Logan's Indian Reserve No. 2	Class 8 – Recreational Property/Non-Profit Organization	13.3493
	Zoht Indian Reserve No. 4, 5 & 14	Class 9 – Farm	19.9616
Speous Indian Reserve No. 8			

MUSQUEAM INDIAN BAND
2001 RATES BY-LAW
BY-LAW NO. 2001-01

[Effective September 20, 2001]

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 Musqueam Indian Band has duly and properly enacted the *Musqueam Indian Band Property Assessment and Taxation By-laws*;

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

1. This by-law may be cited for all purposes as the *Musqueam Indian Band 2001 Rates By-law No. 2001-01*.

2. Pursuant to Section 18.1 of the *Musqueam Indian Band Property Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2001 Musqueam Indian Band Rates By-law No. 2001-01*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 28th day of May, 2001.

[Ernest Campbell]

Chief

[Myrtle McKay]

Councillor

[Norman Point]

Councillor

[Wayne Sparrow]

Councillor

[Charleen Grant]

Councillor

[Mary Charles]

Councillor

SCHEDULE "A"

The Council of the Musqueam Indian Band hereby adopts the following taxation rates for the 2001 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 18.1 of the <i>Musqueam Indian Band Property Taxation By-law</i> .	Rate of tax applied against each \$1000 of the assessed value of the land and improvements as determined in accordance with the <i>Musqueam Indian Band Property Taxation By-law</i> .
Class 1 – Residential	6.32500
Class 2 – Utilities	51.23
Class 3 – Unmanaged Forest Land	0
Class 4 – Major Industry	48.005
Class 5 – Light Industry	43.641
Class 6 – Business and Other	28.967
Class 7 – Managed Forest Land	0
Class 8 – Recreation/Non-Profit Organization	8.285
Class 9 – Farm	2.062

NADLEH WHUT'EN INDIAN BAND NO. 612
2001 RATES BY-LAW
BY-LAW NO. 2001-7

[Effective August 2, 2001]

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

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

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

SHORT TITLE

1. This by-law may be cited as the *Nadleh Whut'en Indian Band 2001 Rates By-law Amending By-law*.

PART I

INTERPRETATION

2. Pursuant to Section 11 of the *Nadleh Whut'en Indian Band Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached and forms part of the *2001 Rates By-law*.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Nadleh Whut'en Indian Band held at the Nadleh Whut'en Indian Band Administration Office, this 6th day of June, 2001.

A quorum of Council consists of 3 Nadleh Whut'en Indian Band Councilors.

Moved by: [Chief Martin Louie]

Seconded by: [Councilor Kenny Nooski]

[Martin Louie]

Chief Martin Louie

[Ernie Nooski]

Councillor Ernie Nooski

[Kenny Nooski]

Councillor Kenny Nooski

SCHEDULE "A"

The Council of the Nadleh Whut'en Indian Band hereby adopts the following taxation rates for the 2001 taxation year for the following classes of property.

Column 1	Column 2
Classes of Property as prescribed under Schedule II and Section 11(2) of the <i>Nadleh Whut'en Indian Band Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Nadleh Whut'en Indian Band Property Assessment and Taxation By-law</i> .
Class 1 Residential	9.6383
Class 2 Utilities	27.7570
Class 3 Unmanaged Forest Lands	26.3860
Class 4 Major Industry	25.4249
Class 5 Light Industry	21.6715
Class 6 Business and Other	19.5153
Class 7 Managed Forest Land	10.0127
Class 8 Recreation/Non-Profit Organization	8.6109
Class 9 Farm	9.7418

**NESKONLITH INDIAN BAND
2001 RATES BY-LAW**

[Effective October 31, 2001]

SCHEDULE "A"
Prescribed Tax Rates
For The Taxation Year 2001

Class of Property	Tax Rate	Tax Rate
	I.R. #3	I.R. #1, #2
1. Residential	11.77	11.26
2. Utilities	47.85	49.74
3. Unmanaged Forest Land	13.21	39.26
4. Major Industry	46.06	35.47
5. Light Industry	39.14	32.75
6. Business/Other	28.62	21.82
7. Managed Forest Land	6.68	26.21
8. Recreation Property/ Non-Profit Organization	13.40	13.84
9. Farm	16.13	13.69

BE IT KNOWN that this By-law entitled *The 2001 Rates By-law* which forms part of the taxation by-law passed by Chief and Council and approved by the Minister on July 30, 1993, that being a by-law to provide a system on the reserve lands of the Neskonlith Indian Band for the fair and equitable taxation for local purposes of land, or interests in land including the right to occupy, possess or use lands within the boundaries of the reserves, is hereby enacted the Chief and Council of the Neskonlith Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Council of the Neskonlith Indian Band held at Neskonlith Indian Band Administration Office, Chase, British Columbia, this 9 day of October, 2001.

Moved by: [Frank Denault] Seconded by: [Art Anthony]

A quorum of Band Council consists of 4 Councillors.

[Arthur Manuel]

Chief Arthur Manuel

[Bonnie Andrew]

Councillor Bonnie Andrew

Councillor Leigh Ann Edwards

[Art Anthony]

Councillor Art Anthony

[Frank Denault]

Councillor Frank Denault

[Louie Thomas]

Councillor Louie Thomas

**PAVILION INDIAN BAND
RATES BY-LAW 2001-T05**

[Effective August 6, 2001]

SCHEDULE "A"
Prescribed Tax Rates
For The Taxation Year 2001

The Council of the Pavilion Indian Band hereby adopts the following taxation rates for the 2001 taxation year for the following classes of property.

Class of Property	Tax Rate
1. Residential	10.1648
2. Utility	33.9737
3. Unmanaged Forest Land	00.0000
4. Major Industry	29.4058
5. Light Industry	25.1757
6. Business/Other	20.8217
7. Managed Forest Land	00.0000
8. Recreational/Non-Profit	9.2424
9. Farm	11.8915

BE IT KNOWN that this By-law entitled *The Rates By-law* which forms part of the *Taxation By-law* passed by Chief and Council and approved by the Minister May 25th, 1994, that being a by-law to establish by By-law a system on the reserve lands of the Pavilion Indian Band for the fair and equitable taxation for local purposes of Land, or Interests in Land including the rights to occupy, possess or use lands within the boundaries of the reserve is hereby enacted as *By-law 2001-T05* by the Chief and Council of the Pavilion Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Pavilion Indian Band held at the Pavilion Indian Band Administration Office, Pavilion, British Columbia, this [22nd] day of May, 2001.

Moved by: [Desmond Peters Jr.] Seconded by: [Fred Alec]

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

[Marvin Bob]

Chief Marvin Bob

[Fred Alec]

Councillor Fred Alec

[Desmond Peters Jr.]

Councillor Desmond Peters Jr.

Chief Robert Shintah

Councillor Aaron Higginbottom

[Brenda McDonald]

Councillor Brenda McDonald

**SEABIRD ISLAND INDIAN BAND
ASSESSMENT BY-LAW**

[Effective September 20, 2001]

WHEREAS:

The Seabird Island Indian Band deems it advisable and in the best interests of the members of the Seabird Island Band to establish, by by-law, a system for the assessment and taxation of land, or interests in land, including rights to occupy, possess or use land in the reserve, such assessment being ancillary to and necessary for the establishment of an equitable system of levying taxes for local purposes on land, or interests in land, including rights to occupy, possess or use land in the reserve;

NOW BE IT HEREBY RESOLVED:

That the *Seabird Island Indian Band Assessment By-law* approved on September 25, 1992 and all amendments thereto are hereby repealed; and

That the following by-law be and is hereby enacted for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in the Seabird Island Reserve, pursuant to the provisions of the *Indian Act*, R.S.C., and in particular pursuant to the provisions of section 83(1) of the *Indian Act*, R.S.C.

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INTERPRETATION

1. In this by-law

“actual value”	“actual value” means the price which land and improvements might reasonably be expected to bring if held in fee simple off reserve and offered for sale in the open market on the valuation date;
“administrator”	“administrator” means the administrator of the Seabird Island Indian Band;
“appraiser”	“appraiser” means a property valuator appointed by Chief and Council under this by-law;
“assessment”	“assessment” means a valuation of property for taxation purposes;
“assessment roll”	“assessment roll” includes a supplementary assessment roll and a further supplementary assessment roll;
“assessor”	“assessor” means an assessor appointed by the Chief and Council under this by-law;
“band”	“band” means the Seabird Island Indian Band;
“band council resolution”	“band council resolution” means a motion, as recorded in the minutes of the meeting, passed and approved at a duly convened meeting of the council pursuant to the consent of a majority of the chief and councillors of the band present at the meeting;
“band land”	“band land” means reserve land other than land held under a CP;
“closed circuit television corporation”	“closed circuit television corporation” includes a person operating for a fee or charge a television signal receiving antenna or similar device, or equipment for the transmission of television signals to television receivers of subscribers, or any or all of those devices and equipment;
“cp”	“cp” means a Certificate of Possession as defined under subsections 20(1) and 20(2) of the <i>Indian Act</i> ; and for the purposes of this By-law only, includes a Notice of Entitlement and a Certificate of Occupation as defined under subsections 20(4) and 20(5) of the <i>Indian Act</i> or any other permits, agreements or licenses issued from time to time by Band council Resolution authorizing the use of band land by a Band member;
“chief”	“chief” means the chief of the Seabird Island Indian Band as elected by the members of the Seabird Island Indian Band pursuant to the provisions of section 74 of the <i>Indian Act</i> or as chosen according to custom of the Band;

- “chief and council” “chief and council” means the chief and council of the Seabird Island Indian Band as elected by the members of the Seabird Island Indian Band pursuant to the provisions of section 74 of the *Indian Act* or as chosen according to the custom of the Band;
- “highway” “highway” includes a street, road, lane, bridge, viaduct, and any other way open to the use of the public, and also includes a street, road, lane, bridge, viaduct, and any other way not open to the public;
- “improvements” (1) means any building, fixture, structure or similar thing constructed, or placed on or in reserve land, or water over reserve land, or on or in another improvement, but does not include any of the following things unless that thing is a building or is deemed to be included in this definition by subsection (2):
- (a) production machinery;
 - (b) anything intended to be moved as a complete unit in its day to day use;
 - (c) furniture and equipment that is not affixed for any purpose other than its own stability and that is easily moved by hand;
- (2) Without limiting the definition of “improvements” in subsection (1), the following things are deemed to be included in that definition unless excluded from it under subsection 3:
- (a) anything that is an integral part of a building or structure and is intended to serve or enhance the building or structure, including elevators, escalators and systems for power distribution, heating, lighting, ventilation, air conditioning, communication, security and fire protection;
 - (b) any building or structure that is capable of maintaining a controlled temperature or containing a special atmosphere, including dry kilns, steam chests, greenhouses and cooling towers;
 - (c) any lighting fixtures, paving and fencing;
 - (d) any
 - (i) piling, retaining walls and bulkheads, and
 - (ii) water system, storm drainage system and industrial or sanitary sewer system, the value of which is not included by the assessor in the value of the land;

- (e) any foundation, such as footings, for perimeter walls, slabs, foundations for machinery and equipment;
 - (f) any pipe racks, tending platforms, conveyor structures, log decks and supports for machinery and equipment, including structural members comprising trestles, bents, truss and joint sections, stringers, beams, channels, angles and similar things;
 - (g) any aqueducts, dams, reservoirs and artificial lagoons and any tunnels other than mine working;
 - (h) any roads, airstrips, bridges, trestles and towers, including ski towers;
 - (i) any mains, pipes or pipelines for the movement of fluids or gas;
 - (j) any track in place, including railway track in place;
 - (k) any pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, substations, conduits and mains that are used to provide electric light, power, telecommunications, transportation and similar services, including power wiring for production machinery up to the main electrical panels or motor control centre, those panels and that centre;
 - (l) any vessels, such as tanks, bins, hoppers and silos, with a prescribed capacity and any structure that is connected to those vessels;
 - (m) docks, wharves, rafts and floats;
 - (n) floating homes and other floating structures and devices that are used principally for purposes other than transportation;
 - (o) that part of anything referred to in paragraphs (a) to (o) or of any building, fixture, structure or similar thing that, whether or not completed or capable of being used for the purpose which it is designed;
 - (i) is being constructed or placed, and
 - (ii) is intended, when completed, to constitute, or will with the addition of further construction constitute, any of those things.
- (3) The following categories and types of things, which are deemed to be included in the definition of “improvements” in subsection (2) are excluded from the definition of “improvements”, but any foundations associated with them are not excluded:

- (a) portable elements of communications, security or fire protection systems;
- (b) bucket elevators;
- (c) fans, motors, piping other than piping used to supply fuel, or other equipment that is used to control or provide the temperature, irrigation or atmosphere within a dry kiln, steam chest, greenhouse, cooling tower, controlled atmosphere warehouse or cold storage warehouse, and all ventilating and heating equipment used for process purposes in farms as set out in subsection 2(b);
- (d) coolers, freezers or controlled environment cabinets that are
 - (i) of a modular walk-in or reach-in type, and
 - (ii) located within a building or structure, and any associated machinery and controls;
- (e) portable lighting or portable lighting plants;
- (f) those pumps, motors, traveling screens, traveling cranes and hoists, filter, chlorinators, skimmers, aerators and similar things that are in water or sewer systems;
- (g) in the case of rail car and truck dumpers, lifts for marine vessels, platform scales, hoppers, stacker-reclaimers, conveyors, screw conveyors and traveling cranes, their moving parts and all controls related to their moving parts;
- (h) casings for screw conveyors or bucket elevators;
- (i) those catwalks or tending platforms that are principally mounted on or are supported either by an improvement exempted by this by-law or by production machinery;
- (j) idler arms for conveyors;
- (k) chip or hog blow lines;
- (l) J-bar or tray sorters, excluding any enclosure and associated framing;
- (m) turbines, generators and related controls;
- (n) those surface tows or aerial chairs, gondolas or tramways that are supported by towers, including their supporting cables, sheave assemblies, bull wheels, motor and controls;
- (n.1) snow making systems except piping or associated structure;

- (o) haul roads within active mine pits;
- (p) subject to paragraph (c), piping in a plant that is within property classified for assessment purposes as Class 4 or 5, other than that portion of piping which supplies or moves
 - (i) water that is used for drinking, cooking or personal hygiene,
 - (ii) water to the beginning of plant process for use in that process,
 - (iii) materials that are used for fire protection,
 - (iv) fuel or steam that used for heating or power production,
 - (v) materials to the point where major processing of the materials begins,
 - (vi) industrial or non-industrial waste, or
 - (vii) materials that have been refined, manufactured or otherwise processed in the plant and which are not subject to any further refinement, manufacturing or other processing in that plant;
- (q) casings or piping in oil or gas wells;
- (r) electrical distribution equipment and materials, not including the load break switch or circuit breaker referred to in subparagraph (ii), that are located
 - (i) within properties classified for assessment purposes as Class 4, 5 or 6, and
 - (ii) between a medium voltage load break switch, or a medium voltage circuit breaker, and production machinery, where “medium voltage” is 601 volts to and including 15 kilovolts and the load break switch or circuit breaker is located, as determined by the current flow, immediately before a distribution transformer that serves the production machinery;
- (s) portable power or generation facilities;
- (t) the following vessels:
 - (i) cyclones, dust and particulate collectors or separators, power and recovery boilers, furnaces used in industrial

processes, rotary dyers rotary kilns, rotary mixers, compressor tanks, evaporators, heat exchangers, electrolytic cells, electrolytic tanks, stripping or scrubbing vessels or expansion tanks;

(ii) those floatation cells, crushers, grinding mills, dewatering filters, primary and secondary leach filters, aeration columns, carbon columns, heavy media separators and floatation columns that are used in the mining industry;

(iii) those rotary modulators, absorption towers, Cottrell treaters, humidifying towers, spray towers, Glover towers, hot treaters, mist eliminators, melting pots, scrubbers and acidifiers that are used in the smelting industry;

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

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

(vi) those distillation towers, graphite cells, synthesizer towers, cooler vessels, solution treaters, hydrogenator treaters,

rotary pebble mills, prilling towers, degasser eliminators, vacuum dryers, methanator units, extractor units, reboilers, converters, still columns, kettles, untreated chlorate dryers, deaerator systems and steam drums that are used in the chemical industry;

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

“ <i>Indian Act</i> ”	“ <i>Indian Act</i> ” means the <i>Indian Act</i> , R.S.C. 1985 c.I-5 and any amendments thereto;
“interest”	“interest” includes any legal or beneficial right, title, estate or interest;
“interest holder”	“interest holder” includes a person who has an interest in land or improvements or both within the reserve, including rights to occupy, possess or use land or improvements or both within the reserve and also includes a person who simply occupies land or improvements or both with the reserve;
“interest in land”	“interest in land” means any legal or beneficial interest or estate in land, or interests in land, including rights to occupy, possess or use land in the reserve,
“land”	<p>“land” means land, or interests in land, including rights to hold, occupy, possess or use land in the reserve, and improvements and includes;</p> <ul style="list-style-type: none"> (a) land covered by water, (b) quarries, and (c) sand and gravel;
“land cooperative”	<p>“land cooperative” means a parcel of land of which an interest holder is a corporation which holds its interest in the land exclusively for the benefit of its shareholders who</p> <ul style="list-style-type: none"> (a) have rights to occupy a portion of the parcel, and (b) hold, own or have the use of shares or shares and other securities in the corporation that have a value equivalent to the value of the portion in relation to the value of the parcel;
“land title office”	“land title office” means the land title office for the land title district in which land located on the reserve may have been registered under the <i>Land Title Act</i> of the Province of British Columbia;

“manufactured home”	<p>“manufactured home” or “mobile home means”</p> <p>(i) any structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to be moved from one place to another by being towed or carried, and to provide</p> <p>(a) a dwelling house or premises,</p> <p>(b) a business office or premises,</p> <p>(c) accommodation for any other purpose other than those referred to in paragraphs (a) and (b),</p> <p>(d) shelter for machinery or other equipment, or</p> <p>(e) storage, workshop, repair, construction or manufacturing facilities.</p> <p>(ii) for the purposes of assessment, “manufactured” or “mobile” homes shall be deemed to be an improvement unless exempted by resolution of the Band Chief and Council.</p>
“minister”	<p>“minister” means the Minister of Indian Affairs and Northern Development and includes a person designated in writing to act on behalf of the minister;</p>
“multi dwelling leased parcel”	<p>“multi dwelling leased parcel” means a parcel of land on which are located 2 or more residences, the interest holders of one or more of which lease portions of the parcel from the interest holder of the parcel or from a lessee of the interest holder of the parcel and on which portion the interest holder of the residence has his residence;</p>
“municipality”	<p>“municipality” means in accordance with context, either any area incorporated as a city, district, township, town or village, under any Act of the Province of British Columbia, or the corporation into which the residents of the area have been incorporated as a municipality or regional-district pursuant to the provisions of the <i>Municipal Act</i> of the Province of British Columbia;</p>
“natural gas”	<p>“natural gas” means a gaseous mixture of hydrocarbon and other gases received from the wells, and includes that gas after refinements;</p>
“occupier”	<p>“occupier” means a person who, for the time being, is in actual occupation of land and improvements or both within the reserve;</p>

“parcel”	“parcel” means a lot, block, or other area in which land is held or into which land is subdivided, and does include a highway or portion, and the right or interest of an occupier of Crown land;
“person”	“person” in addition to its ordinary meaning, includes a partnership, syndicate, association, any government or any agency or political subdivision thereof, or any corporation and the agent and trustee of person;
“petroleum”	“petroleum” or “petroleum products” means crude oil or liquid hydrocarbons, or any product or by-product of them;
“pipe line corporation”	“pipe line corporation” means a person having an interest in or operating a pipe line, all or any part of which is situate in on the reserve, for the purpose of gathering or transporting natural gas, petroleum or petroleum products;
“production machinery”	<p>“production machinery” means any,</p> <ul style="list-style-type: none"> (a) engine, (b) motor, or (c) machine <p>used to manufacture, process, repair or convey a product;</p>
“property”	“property” includes land and improvements as defined in this by-law;
“registered”	“registered” and “registration” when used in respect of land refer to registration in the books of the land title office or the books of the Reserve Land Register;
“registered owner”	“registered owner” means a person registered in the books of the land title office or the Reserve Land Register having or entitled to an interest in land and, includes a person who registers a charge;
“reserve”	“reserve” means reserve as defined in the <i>Taxation By-law</i> ;
“reserve land register”	“reserve land register” means the register kept by the Department of Indian Affairs and Northern Development pursuant to section 21 of the <i>Indian Act</i> and the register kept by the Department of Indian Affairs and Northern Development pursuant to section 55 of the <i>Indian Act</i> ;
“residential building”	“residential building” means a building used or designed to be used in whole or in part for residential purposes and includes an associated outbuilding of and other improvements to a building

	used or designed to be used in whole or in part for residential purposes, but does not include a floating mobile home.
“surveyor of taxes”	“surveyor of taxes” means the surveyor of taxes appointed under the <i>Taxation By-law</i> ;
“taxation by-law”	“taxation by-law” means the <i>Taxation By-law</i> passed by the chief and council of the band approved by the Minister or the same as may be amended from time to time;
“taxes”	“taxes” means taxes as defined in the <i>Taxation By-law</i> ;
“trustee”	“trustee” includes a personal representative, guardian, committee, receiver and any person having or taking on himself the possession, administration or control of property affected by any express trust, or having, by law, the possession, management or control of the property of a person under a legal disability.

PART 1

PREPARATION OF ANNUAL ASSESSMENT ROLL

Completion of roll

2.(1) The assessor shall, when so directed by the chief and council not later than December 31 of each year, complete a new assessment roll in which he shall set down each property liable to assessment within the reserve and give to every person named in the assessment roll a notice of assessment, it shall, subject to this by-law, be the assessment roll for the purpose of taxation during the calendar year following the completion of that roll.

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

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

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

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

- (a) the address known to the assessor;

(b) the address as it appears in the application for registration or otherwise in the land title office or the Reserve Land Register.

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

Request for copy of assessment notice

3. A person who is holder of a registered charge may, at any time, give notice, with full particulars of the nature, extent, and duration of the charge, to the assessor and request copies of all assessment and tax notices issued during the duration of the charge, and the assessor shall enter his name and address on the assessment roll.

Grouping of parcels

4. Where a building or other improvement extends over more than one parcel of land, those parcels, if contiguous, may be treated by the assessor as one parcel and assessed accordingly.

Notice of assessment

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

(2) In the event that several parcels of land are assessed in the name of the same interest holder at the same value, the assessment notice is sufficient if it clearly identifies the property assessed, setting it out as a block, parts of a block or as a series of lots, without giving in full the description of each parcel as it appears in the assessment roll.

(3) Notwithstanding section 2, where property is wholly exempt from taxation, the assessor need not mail an assessment notice in respect of that property.

(4) Before completion of the assessment roll, the assessor shall mail to each person from whom he has received a notice and request under section 3, at the address given by the person in the notice, a copy of the assessment notice in respect of the property subject to the charge held by that given person.

(5) Before completion of the assessment roll, the assessor shall send by registered mail a true copy of any assessment notice sent by him under section 2 to any person from whom he has received during the 12 months preceding completion of that assessment roll, a request in writing for a copy, if the request contains a short description of the property in respect of which the copy is required, and is accompanied by the fee of \$10.00 for each parcel of land.

(6) In subsection (7) “lessee” means a person having an interest in property under a lease or sublease, other than a registered lease or registered sublease.

(7) On receipt of an assessment notice for a property included in a class defined in this by-law, the interest holder of the property shall, on request by a lessee of all or part of the property, promptly deliver a copy of a notice to the lessee.

Return of completed assessment roll

6.(1) On completing the assessment roll under section 2, the assessor shall make a statutory declaration in the form and manner prescribed by section 186 of this by-law.

(2) The assessor shall return the completed roll to the administrator of the Seabird Island Indian Band as soon as possible after it has been completed.

Assessment roll open for inspection

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

Certification

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

Correction of errors

9.(1) The assessor shall bring all errors or omissions in a roll completed under section 2 to the Board of Review for correction.

(2) No assessor shall make changes in the completed assessment roll without the consent of the Board of Review.

Validity as confirmed by Board of Review

10. The completed assessment roll as confirmed and authenticated by the Board of Review is, unless changed or amended under this by-law, valid and binding on all parties concerned, notwithstanding any omission, defect or error committed in, or with respect to, that assessment roll, or any defect, error or misstatement in any notice required, or the omission to mail the notice. The assessment roll is, for all purposes, the assessment roll of the Seabird Island Indian Band and may be, until a new roll is revised, confirmed and authenticated by the Board of Review.

Supplementary roll

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

- (a) was liable to assessment for the current year, but has not been assessed on the current roll; or

(b) has been assessed for less than the amount for which it was liable to assessment,

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

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

(a) was liable to assessment for a previous year, but has not been assessed on the roll for that year; or

(b) has been assessed in a previous year for less than amount for which it was liable to assessment,

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

(c) an interest holder's failure to disclose;

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

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

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

(3) Notwithstanding section 9 and 10, and in addition to supplementary assessments under subsection (1) and (2), the assessor may, at any time before December 31st for each year following the return of the completed assessment roll under section 6, correct errors and supply omissions in the completed assessment roll by means of entries in a supplementary assessment roll.

(4) The assessor shall not make a change or amendment that would be contrary to a change or amendment in the assessment roll ordered or directed by the Board of Review or made as a result of a decision of the Federal Court or Federal Court of Appeal under section 60.

(5) Nothing in subsection (1), (3) or (4) authorizes the preparation of a supplementary roll, or the correction of a roll, for the purpose of changing or updating an assessment roll, completed as required by section 2(1), later than 12 months after the completion of that assessment roll.

Provisions applicable to supplementary assessment roll

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

(2) Where a notice of appeal is given in writing to the assessor on a supplementary assessment roll in accordance with section 41, the assessor shall make an entry of the notice in his appeal book, and shall place the appeal before the next sitting of the Board of Review.

PART 2

INSPECTION AND RETURNS

Inspections and assessment powers or assessor

13. When so directed by the chief and council, the assessor or an appraiser may for any purposes relating to assessment enter into or on and inspect land and improvements at a time mutually agreed upon between the assessor and the interest holder and failing any such agreement upon five (5) days advance notice.

Return of information

14.(1) In this section, “assessor” includes an appraiser.

(2) A person who has an interest in or disposes of property shall, when requested by the chief and council, furnish to the assessor any information in that person’s possession that is directly related to the value of the property and that the assessor requires to assist him to determine the actual value of the property.

(3) The assessor is not bound by the information furnished, but he may, if he has reason to doubt its accuracy, or if a person fails to comply with this section within 3 weeks after being required in writing to do so, assess the property in the manner and for the amount the assessor believes to be correct.

Power to examine property and accounts

15.(1) To determine an assessment of land and improvements, in respect of which he thinks a person may be liable to assessment, the assessor or an appraiser, when so directed by the chief and council, and with the written consent of the person who he thinks may be liable to assessment, may enter on any premises and, with written consent may examine any property, may have access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals of the person giving such written consent.

(2) No person engaged in the administration of this by-law shall, without consent of the person liable to assessment,

- (a) communicate, or allow to be communicated, to a person not legally entitled to it information obtained under this by-law, except information required by law to be shown on the assessment roll; or
- (b) allow a person not legally entitled to it to inspect or have access to a return made under this by-law.

[The next section is section 26]

PART 3

VALUATION

Valuation for purposes of assessment

26.(1) In this by-law

- (a) For the purposes of determining the actual value of property, the valuation date is July 1 of the year during which the assessment roll is completed.
- (b) The actual value of property for an assessment roll is to be determined as if on the valuation date
 - (i) the property and all other properties were in the physical condition that they are in on October 31 following the valuation date, and
 - (ii) the permitted use of the property and all other properties were the same as on October 31 following the valuation date.
- (c) “industrial property”

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

(d) “October 31” and “July 1” mean

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

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

(3) In determining actual value, the assessor may, except where this by-law has a different requirement, give consideration to present use, location, original cost, replacement cost, revenue or rental value, market value of the land and

improvements and comparable land and improvements, economic and functional obsolescence and any other circumstances affecting the value of the land and improvements.

(3.1) Without limiting the application of subsections (1) to (3), where an industrial or commercial undertaking, a business or a public utility enterprise is carried on, the land and improvements used by it shall, subject to subsection (3.4), be valued as the property of a going concern.

(3.2) Where the land and improvements are liable to assessment under section 34, 35 or 36, the assessor shall include in the factors that he considers under subsection (3), any restriction placed on the use of the land and improvements by an interest holder of the land.

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

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

(4) Notwithstanding this or any other by-law, where land and improvements are exempt from taxation, unless ordered by the chief and council, the assessor need not, in respect of the exempt land and improvements,

- (a) assess the land and improvements; or
- (b) prepare an annual assessment roll.

(5) Notwithstanding this or any other by-law, improvements designed, constructed, or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* of the Province of British Columbia are exempt from assessment.

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

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

(8) The actual values of land and improvements determined under this section shall be set down separately on the assessment notice and in the assessment roll together with information specified pursuant to section 2(2).

Major industry valuation

26.1 (1) In this section

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

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

and, for the purposes of determining cost, manuals or texts or reference works for the determination of rates, formulae, rules or principles for the calculation of cost as used for assessment purposes and as prescribed in section 105 of this by-law;

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

- (a) mining, extracting, beneficiating or milling of metallic or non-metallic ore;
- (b) mining, breaking, washing, grading or beneficiating of coal;
- (c) producing of aluminum;
- (d) smelting or refining of metal from ore or ore concentrate;
- (e) producing, manufacturing, processing or refining of petroleum or natural gas;
- (f) manufacturing of lumber or other sawmill and planing mill products;
- (g) manufacturing of wood veneer, plywood, particle board, wafer board, hardboard and similar products;
- (h) manufacturing of gypsum board;
- (i) manufacturing of pulp, paper or linerboard;
- (j) manufacturing of chemicals;
- (k) manufacturing of chemical fertilizer;
- (l) manufacturing of synthetic resins or the compounding of synthetic resins into moulding compounds;
- (m) manufacturing of cement;
- (n) manufacturing of insulation;
- (o) manufacturing sheet glass or glass bottles;

(p) building, refitting or repairing ships;

(q) loading cargo onto sea going or lake going ships or barges, including associated cargo storage and loading facilities,

notwithstanding that the plant cannot be operated as a going concern or is temporarily or permanently unprofitable, but does not include an improvement exempted under subsection (1.1).

(1.1) Chief and council may for economic adversities, pursuant to section 34 of the *Seabird Island Indian Band Taxation By-law*, exempt from the definition of “industrial improvement” improvements in a plant or class of plant that has less than a prescribed capacity and may prescribe different capacities for different types of plants and shall notify the assessor of such exemptions.

Valuation for certain purposes not actual value

27.(1) Notwithstanding sections 26 and 26.1, the Assessor shall, by using rates established by regulation under the *Assessment Act*, R.S.B.C. 1979, c.21 determine the value of the following properties:

(i) the pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, pipe lines, conduits and mains of a telecommunications, cable television, bus or electrical power corporation;

(ii) the track in place of a railway corporation, whether the track is on a highway, or on a privately held, owned or occupied right of way, or on Band land;

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

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

(v) the right-of-way for track referred to in paragraph (ii);

(2) For the purposes of subsection (1) (iv) and (v), “right-of-way” means land and improvements that a corporation is entitled to use for the operation of those things referred to in paragraphs (i), (ii) or (iii) that are to be valued under this section, but “right-of-way” does not include land and improvements of which the corporation is not an interest holder within the meaning of this by-law.

(3) For the purpose of applying subsection (1)(ii), the track in place of a railway corporation is inclusive of all structure, erections and things, other than such buildings, bridges, trestles, viaducts, overpasses and similar things, coal

bunkers, corrals, stand pipes, fuel oil storage tanks, oil fueling equipment, water tanks, station houses, engine houses, roundhouses, turntables, docks, wharves, freight sheds, weigh scales, repair and cleaning shops and equipment, boiler houses, offices, sand towers and equipment, pavement, platforms, yard fencing and lighting, powerhouses, transmission stations or substations, and the separate equipment for each of them, as are necessary for the operation of the railway.

[The next section is section 33.1]

Occupiers of railway land

33.1(1) Where any parcel liable to assessment is land in which a railway has an interest and part of it is leased, that part shall be treated under this by-law as a separate parcel and a separate entry made on the assessment roll in respect of the land or improvements or both.

(2) Where part of a parcel of land in which a railway has an interest is treated as a separate parcel under subsection (1), the remainder of the parcel shall be treated under this by-law as a separate parcel and a separate entry made on the assessment roll in respect of the land.

(3) Where the whole of any parcel of land in which a railway has an interest is liable to assessment and is leased or a part of a parcel is assessed under subsection (1), an interest holder may give notice, with full particulars of the duration of the lease, to the assessor and request that copies of all assessment and tax notices issued during the duration of the lease be sent to the lessee, and the assessor shall enter the name and address of the lessee on the assessment roll.

Assessment of land the fee of which is in the Crown

34.(1) Land the fees of which is in the Crown, or in some person on behalf of the Crown, that is held or occupied otherwise than by, or on behalf of, the Crown, is, with the improvements on it, liable to assessment in accordance with this section.

(2) The land referred to in subsection (1) with the improvements on it shall be entered in the assessment roll in the name of an interest holder whose interest shall be valued at the actual value of the land and improvements determined under sections 26 and 26.1.

(3) This section applies, with the necessary changes and so far as it is applicable, to improvements in which some person other than the Crown has an interest and which are situated on land the fee of which is in the Crown, or in some person on behalf of the Crown.

(4) This section applies, with the necessary changes and so far as it is applicable, where land is held in trust for the Seabird Island Indian Band or the members of the Seabird Island Indian Band and occupied by a person not a member of the Seabird Island Indian Band.

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

Exempt land held by occupier liable to assessment

35.1(1) Subject to section 26(4), land, the interest in which is held by or on behalf of a person who is exempted from taxation under this by-law or any other by-law of the Seabird Island Indian Band is, with its improvements, liable to assessment under this section.

(2) The land and improvements referred to in subsection (1) shall be entered in the assessment roll in the name of the interest holder whose interest shall be valued at the actual value of the land and improvements determined under this by-law.

(3) This section applies to improvements in which a person exempted from taxation by this by-law or any other by-law of the Seabird Island Indian Band has an interest and which are, situated on land which is held by or on behalf of a person exempted from taxation by this by-law or any by-law of the Seabird Island Indian Band.

Assessment of land or interests in land held by a municipality or the Crown in Right of the Province of British Columbia

36.(1) Land held or occupied by a municipality or the Crown in Right of the Province of British Columbia held or occupied by, or on behalf of, a municipality or the Crown in Right of the Province of British Columbia, is, with the improvements on it, liable to assessment under this section, subject to the *Constitution Act*, S.C.

(2) The land referred to in subsection (1) with the improvements on it shall be entered in the assessment roll in the name of an interest holder whose interest shall be valued at the actual value of the land as determined under this by-law.

(3) This section applies, with the necessary changes and so far as it is applicable, to improvements in which some person other than a municipality or the Crown in Right of the Province of British Columbia has an interest, situated on land held or occupied by a municipality or the Crown in Right of the Province of British Columbia, or in some person on behalf of a municipality or the Crown in Right of the Province of British Columbia.

Joint interests and termination of interests

36.1(1) Where land and improvements or all are held or occupied in the manner referred to in section 34, 35, or 36 by 2 or persons, and there is no paramount interest holder, the land and improvements or all shall be assessed in the names of those persons jointly.

[The next section is section 38]

Further assessment of an improvement on land

38.(1) A structure, aqueduct, pipe line, tunnel, bridge, dam, reservoir, road, storage tank, transformer, or substation, pole lines, cable, towers, poles, wires, transmission equipment or other improvement, that extends over, under or through land may be separately assessed to the person having an interest in, maintaining, operating or using it, notwithstanding that some other person may have an interest in the land and improvements.

(2) Each individual residential building located on a land cooperative or multi dwelling leased shall be separately assessed.

[The next section is section 40]

PART 4

BOARDS OF REVIEW

Establishment of Boards of Review

40.(1) Notwithstanding any other by-law, the chief and council shall appoint Boards of Review to hear appeals on assessments of land and improvements located on the reserve.

(2) A Board of Review shall consist of three qualified members. One professional member shall be qualified as a barrister and solicitor in good standing with the Law Society of British Columbia. At least one professional member shall be qualified as an accredited appraiser in good standing with the Appraisal Institute of Canada. One member may be qualified as a member of the Seabird Island Indian Band.

(3) The members of a Board of Review shall be paid their reasonable and necessary traveling and out of pocket expenses incurred in carrying out their duties. The professional members shall be remunerated in accordance with hours fees prevailing in their respective professions. Any member of the Seabird Island Indian Band, if appointed to the Board of Review, shall be remunerated at an hourly rate as determined by chief and council.

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

(5) Unless the member of a Board of Review sooner dies, resigns or is removed from office for just cause by band council resolution or otherwise, a member of a Board of Review shall hold office during good behaviour for a term of not less

than three years, commencing on the date of the appointment under sub-section (1) of this section.

Appeals to Board of Review

41.(1) Where an interest holder is of the opinion that an error of omission exists in the completed assessment roll in that

- (a) land and improvements within the reserve have been wrongfully entered on, or omitted from the assessment roll;
- (b) land and improvements have been valued at too high or too low an amount;
- (c) the value at which an individual parcel under consideration is assessed bears a fair and just relation to the value at which similar land and improvements are assessed in the reserve;
- (d) land and improvements have been improperly classified;
- (e) an exemption has been improperly allowed or disallowed, he may personally, or by a written notice signed by him, or by a solicitor, or by an agent authorized by him in writing, together with a fee of \$25.00 per roll entry, payable to the Seabird Island Indian Band, come before, or notify, the Board of Review and make his complaint of the error or omission, and may in general terms state his ground of complaint, and the Board of Review shall deal with the complaint, and either confirm, or alter, the assessment.

(2) Where a person is of the opinion that an assessor made revisions to the assessment roll in a manner not authorized by this by-law or failed to make revisions to the assessment roll as required by section this by-law, he may complain in the same manner as in subsection (1) of this section.

(3) For the purposes of subsection (1) of this section “person” includes a person referred to in subsection (2) of this section.

(4) The Seabird Island Indian Band may, by its administrator, solicitor, or agent authorized by it, or the assessor, make complaint against the assessment roll or any individual entry in the assessment roll on any ground whatever, and the Board of Review shall deal with the complaint, and either confirm or alter the assessment.

(5)(a) Notice in writing of every complaint in respect to an entry in an assessment roll shall be delivered to the assessor not later than January 31 for each year in which the assessment roll is completed.

- (b) Notice in writing of every complaint in respect to an entry in a supplementary assessment roll or further supplementary assessment roll shall be delivered to the assessor not later than 30 days after the completion of the supplementary assessment roll or further supplementary assessment roll.

Assessor to notify interest holder

42.(1) Where it appears by the notice of complaint under section 41 that the complaint concerns land and improvements in which some person other than the complainant may have an interest, the assessor shall promptly mail a notice to the interest holder of the property at the address appearing on the assessment roll, giving particulars of the complaint and requiring him to attend before the Board of Review at a time and place stated and dealt with in the same manner as other complaints.

(2) Where the complaint is against the assessment roll, the requirements of subsection (1) do not apply.

Notice of hearing

43. The assessor shall mail to the person, or his solicitor or agent, as the case may be, who has notified the assessor under section 41, a notice setting out the date, time and place scheduled for the hearing of that person's complaint by the Board of Review.

Address for service of notice of decision

44. A person making a complaint under section 41 may leave the assessor an address to which notices for that person shall be sent.

Powers of Board of Review

45.(1) The powers of a Board of Review constituted under this by-law are

- (a) to meet at the dates, times, and places appointed, and to hear all complaints delivered to the assessor under this by-law;
- (b) to direct amendments in the assessment roll necessary to give effect to its decisions.

(1.1) A party interested, or their solicitor or agent duly authorized under this by-law, if they appear, shall be heard by the Board of Review.

(2) Any member of the Board of Review may issue a notice in writing to any person to attend as a witness, and any member of the Board of Review may administer an oath to a person or witness before his evidence is taken.

(3) The Board of Review shall appoint a chair, who shall be a member of the Board of Review and who shall preside at all meetings and who may, unless otherwise provided by the Board of Review, call meetings and regulate procedure.

(4) The Board of Review shall appoint a secretary, who may or may not be a member of the Board of Review, and the secretary shall draw up and enter, in a book to be kept for that purpose, the minutes of all meetings of the Board of Review, and, together with the chair or other member presiding, shall sign them as correct.

(5) A majority of the members of the Board of Review constitutes a quorum.

(6) All questions before the Board of Review shall be decided by a majority of the members present and the chair votes as an ordinary member of the Board of Review.

Hearing of appeals

46.(1) The Board of Review may grant an adjournment or postponement of the hearing of any complaint.

(2) The burden of proof is, in all cases, on the person complaining.

Inquiry

47. Where directed by the Board of Review, any one member of the Board of Review may hold an inquiry or conduct a hearing on behalf of the Board of Review.

Orders

48. Orders made by one member are, when confirmed by the Board of Review, are orders of the Board of Review.

Oaths

49. The members of the Board of Review may respectively administer oaths in the course of a proceeding or in connection with their official duties.

Board of Review set own rules

50. All inquiries and hearings before the Board of Review or a member of it shall be governed by the rules it may adopt, and the Board of Review is not bound by the technical rules of legal evidence.

Action by Board of Review

51. The Board of Review may, in its discretion, accept and act on evidence by affidavit, or written statement, or by the report of any officer appointed by it, or obtained in any manner as it may decide.

Orders of Board of Review obtainable

52. A person may, on payment of a fee of \$25.00, obtain from the Seabird Island Indian Band during normal business hours at their administration office located at the address prescribed in section 86 of this by-law, a copy of an order of the Board of Review, but the Assessor shall be entitled to receive a copy of an order without charge.

Inspection powers of Board of Review

53. The Board of Review, or a person authorized by it to make any inquiry or report, may

- (a) enter on and inspect any land and improvement;
- (b) require the attendance of all persons as it considers necessary to summon an examine, and take the testimony of those persons;
- (c) require the production of all books, plans, papers and documents; and
- (d) administer oaths, affirmations or declarations.

Delivery of the Decision of the Board of Review

54.(1) The Board of Review shall cause its decisions regarding any complaint or recommendation (upon their being rendered) to be forwarded, without reasonable delay, to the Assessor.

(2) The Assessor shall promptly forward a copy of each decision of the Board of Review to the complainant and any other person having an interest in the property affected by the decision of the Board of Review.

(3) The Assessor, in writing, at the same time that he notifies a complainant of the decision of the Board of Review in respect of his complaint, shall also notify him that he may, subject to the provisions of the *Federal Court Act* and the “Rules of Procedure at the Federal Court of Canada”, appeal the decision of the Board of Review to the Federal Court of Canada.

[The next section is section 60]

PART 5

APPEALS TO FEDERAL COURT FROM BOARD OF REVIEW

Appeals to Federal Court

60.(1) Where a person, including the assessor, is dissatisfied with the decision of a Board of Review, or with the omission or refusal of the Board of Review to hear or determine the complaint on the completed assessment roll, he may within 21 days after receiving the decision, subject to the provisions of the *Federal Court Act* and the rules of procedure of the Federal Court of Canada, appeal from the Board of Review to the Federal Court of Canada (Trial division).

(2) The assessor, at the time that he notifies a complainant of the decision of the Board of Review in respect of his complaint, shall also notify him that he may, within 21 days after receiving the decision, subject to the provisions of the *Federal Court Act* and the rules of procedure of the Federal Court of Canada, appeal the decision of the Board of Review to the Federal Court of Canada (Trial division) by delivering to the Board of Review, within 21 days after his receipt of the decision, a written request to appeal the decision of the Board of Review to the Federal Court of Canada (Trial division).

(3) The Board of Review shall within 21 days after receiving a notice of appeal, submit the appeal in writing to the Federal Court of Canada (Trial division).

[The next section is section 81]

PART 6
GENERAL

By-law prevails

81. Where there is a conflict between this by-law and any other by-law, the provisions of this by-law prevail over the other by-laws.

[The next section is section 83]

General

83. Any section of this by-law or schedule to this by-law may be amended by by-law adopted by the chief and council and sent to the Minister in accordance with appropriate section or sections of the *Indian Act* as amended from time to time.

84. Where a provision in this by-law or schedule to this by-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they may from time to time arise without reference to the present tense, future tense or the past.

85. Where any notice, notification, demand, statement or direction is required or permitted to be delivered or given under this by-law, such notice, notification, demand, statement or direction shall be sufficient if mailed by registered mail, postage pre-paid, or delivered personally to:

Seabird Island Indian Band
8 Chowat Road
P.O. Box 650
Agassiz, British Columbia
V0M 1A0

Attention: Assessor

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

Nomenclature

87. When in this by-law the singular is used, the singular shall also imply the plural and the plural shall imply the singular and the masculine shall imply the feminine and the feminine shall imply the masculine. When the conjunction is used, the conjunctive shall imply the disjunctive and the disjunctive shall imply the conjunctive.

88. This by-law shall come into force and effect upon approval by the Minister.

[The next section is section 101]

PART 7

DEPRECIATION OF INDUSTRIAL IMPROVEMENTS

Interpretation

101. In this by-law

“chronological age” “chronological age” means the number of years determined by subtracting

- (a) the year in which the plant first commenced operation; or
- (b) in the case of an industrial improvement or part of an industrial improvement that was constructed or installed after the plant commenced operation, the year in which the construction or installation of the industrial improvement or part of it was completed from the year in which the new assessment roll is completed.

“effective age” “effective age” means the number of years determined by

- (a) calculating the total cost of the industrial improvement;
- (b) multiplying the chronological age of each part of the industrial improvement by the cost of that part to give the weighted age of that part;
- (c) adding the weighted ages of all of the parts of the industrial improvement; and
- (d) dividing the sum of the weighted ages by the total cost of the industrial improvements and rounding the quotient up to the next whole year to yield the effective age.

Determining Depreciation

102.(1) Subject to the other provisions of this by-law, for the purposes of section 26.1 of this by-law, depreciation of an industrial improvement shall be applied in accordance with the following formula:

Depreciation = annual depreciation rate X age

where

- (a) “annual depreciation rate” is the percentage for category of plant which the industrial improvement is a part; and

- (b) “age” is the chronological age or, where parts of an industrial improvement have different chronological ages, the effective age of the industrial improvement.

Maximum Depreciation

103. If the depreciation determined under section 102 for an industrial improvement is equal to or in excess of 80%, the depreciation shall be deemed to be 80%.

Closure allowances

104.(1) If the assessor determines

- (a) that a plant is closed on or before October 31 of any year and an interest holder of the plant or a senior executive officer of the corporation that holds, owns or occupies the plant confirms in writing that the closure is permanent, or
- (b) that a plant has been closed for a minimum of 3 consecutive years immediately preceding October 31 in any year and an interest holder of the plant or a senior executive officer of the corporation that has an interest in the plant confirms in writing the fact that the plant is closed and the duration of that closure,

the depreciation applicable to industrial improvements that are part of the plant shall, for the purposes of the assessment roll in the succeeding year, be deemed to be an amount sufficient to reduce the actual value of the industrial improvements to 10% of the cost of those industrial improvements.

(2) If the assessor determines that

- (a) a separate industrial improvement within a plant is permanently closed or shut down on or before October 31 in any year and as interest holder or plant manager of the plant confirms in writing that the closure or shut down is permanent, or
- (b) a separate industrial improvement within a plant has been closed or shut down for a minimum of 3 consecutive years immediately preceding October 31 in any year and an interest holder or plant manager confirms in writing the fact that the industrial improvement is closed or shut down and the duration of that closure or shut down,

the depreciation applicable to that industrial improvement shall, for the purpose of the assessment roll in the succeeding year, be deemed to be an amount sufficient to reduce the actual value of the industrial improvement to 10% of the cost of that improvement.

(3) Subsection (2) applies only with respect to a complete industrial improvement and shall not be applied to a part of an industrial improvement.

(4) If a previously closed plant or industrial improvement is reopened or reactivated, this section ceases to apply for the purposes of the assessment roll in the succeeding year and depreciation shall be determined in accordance with sections 102 and 103.

References

105.(1) Volumes 1 and 2 of the British Columbia Assessment Authority Major Industrial Properties Manual, as amended from time to time, are prescribed for the purposes of the definition of “cost of industrial improvement” in section 26.1 of this by-law.

(2) The Marshall Valuation Service as compiled by Marshall and Swift and as amended from time to time, is prescribed for the purpose of defining the “cost of industrial improvement” in section 26.1 of this by-law to the extent directed in Volumes 1 and 2 of the British Columbia Assessment Authority Major Industrial Properties Manual.

[The next section is section 151]

[The next part is Part 11]

PART 11

PRESCRIBED CLASSES OF PROPERTY

Class 1 - residential

151. Class 1 property shall include only

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

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

(ii) land and improvements that in which the Crown in right of Canada or the Province of British Columbia has an interest and are used for the purposes of

(A) a penitentiary or correctional centre,

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

- (C) a hospital for the care of the mentally or physically handicapped;
- (b) improvements on land classified as a farm and used in conjunction with the farm operation, including the farm residence and outbuildings;

Class 2 - utilities

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

- (a) transportation by railway,
- (b) transportation, transmission or distribution by pipeline,
- (c) communication by telegraph or telephone, including transmission of messages by means of electric currents or signals for compensation,
- (d) generation, transmission or distribution of electricity, or
- (e) receiving, transmission and distribution of closed circuit television;

but does not include that part of land and improvements

- (f) included in Classes 1, 4 or 8,
- (g) used as an office, retail sales outlet, administration building or purpose ancillary thereto, or
- (h) used for a purpose other than a purpose defined in paragraphs (a) to (e) of this class.

Class 3 - unmanaged forest land

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

Class 4 - major industry

154. Class 4 property shall include only the following land and improvements:

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

Class 5 - light industry

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

- (a) included in class 2 or 4,
- (b) used principally as an outlet for the sale of a finished product to a purchaser for purposes of his own consumption or use and not for resale in either the form in which it was purchased or any other form, and
- (c) used for processing, manufacturing or storage of food or non-alcoholic beverages.

Class 6 - business and other

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

Class 7 - managed forest land

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

Class 8 - Recreational property/Non-profit Organization

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

(a) that part of any land and improvements used to provide overnight sleeping accommodation, including hotels, motels, trailer parks, recreational vehicle parks, campgrounds and resorts where, during one or more off season periods that in total include 150 days a year or more,

(i) the accommodation is closed, or

(ii) at least 50% of the gross rental income from the accommodation is derived from rent paid by tenants residing in the accommodation for periods comprising 28 consecutive days or more;

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

(i) golf;

(ii) skiing;

(iii) tennis;

(iv) ball games of any kind;

(v) lawn bowling;

(vi) public swimming pool;

(vii) motor car racing;

(viii) trap shooting;

- (ix) archery;
- (x) ice skating;
- (xi) waterslides;
- (xii) museums;
- (xiii) amusement parks;
- (xv) rifle shooting;
- (xvi) pistol shooting;
- (xvii) horse back riding;
- (xviii) roller skating;
- (xix) marinas;
- (xx) parks and gardens open to the public;

(c) that part of any land and improvements used or set aside for use as a place of public worship or as a meeting hall for a nonprofit fraternal or cultural organization of persons of either or both sexes, together with the facilities necessarily incidental to that use, for at least 150 days in the year ending on June 30, of the calendar year preceding the calendar year for which the assessment roll is being prepared, not counting any day in which the land and improvements so used or set aside are also used for

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

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

Class 9 - Farm

159. Class 9 property shall include only land classified as farm land.

159.1 An application by the occupier/lessee to have or part of his land classified as farm shall be in the form available at the office of the assessor.

159.2 The assessor shall set the standards for the classification of land as farm in accordance with the *Assessment Act*, R.S.B.C. 1979, c.21.

159.3 The application for classification of land as a farm must be delivered to the assessor on or before October 31 in the year preceding the year for which the assessment roll is prepared.

[The next section is section 170]

PART 12

ASSESSOR AND ASSESSMENT ROLL

Powers and duties

170. The chief and council shall establish and maintain assessments that are uniform in the whole of the reserve in accordance with the *Assessment By-law*.

171. In order to establish and maintain assessments that are uniform in the whole of the reserve, the chief and council may:

- (a) develop and maintain programs for the education, training and technical or professional development of assessors, appraisers and other persons qualified in property assessment matters with particular reference to the development of programs designed to educate and train members of the Seabird Island Indian Band;
- (b) prescribe and maintain standards of education, training and technical or professional competence for assessors, appraisers and other persons employed or engaged in property assessment, and to require compliance with these standards;
- (c) if considered advisable, authorize employees to perform technical or professional services, other than those required under the *Assessment By-law*, at the request of the Chief and Council;
- (d) ensure that the general public and members of the Seabird Island Indian Band are adequately informed respecting procedures relating to property assessment in the reserve;
- (e) exercise and carry out other powers and duties that may be required to carry out its purpose, or as may be required under any other by-law or order of the Chief and Council.

[The next section is section 175]

Appointment of assessor

175.(1) The chief and council shall appoint an assessor.

(2) The assessor shall be paid remuneration, shall receive other benefits and be subject to the terms and conditions of employment as determined by the chief and council.

Duties of assessor

176. The assessor appointed under this by-law shall, when so directed by the chief and council:

- (a) perform the duties required of him under this or any other by-law and as may be required by chief and council;
- (b) carry out policies consistent with this by-law, the *Taxation By-law* and any other by-law or law respecting assessment and taxation;
- (c) develop and administer a complete system of property assessment and taxation consistent with the relevant sections of the *Indian Act* and with this by-law and other by-laws of the Seabird Island Indian Band;
- (d) make reports and recommendations to the chief and council respecting any matter that he considers advisable in carrying out the purposes of this by-law;
- (e) administer the preparation and completion of assessment rolls;
- (f) perform such other duties as may be required to effectively implement and administer this by-law and other by-laws of the Seabird Island Indian Band when so directed by the chief and council.

Staff

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

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

[The next section is section 180]

Assessment rolls

180. An assessment roll shall be prepared in paper form or in electronic form.

181. A notice of assessment shall be prepared in paper form or in electronic form.

182.(1) An assessment roll and notice of assessment shall contain the following particulars:

- (a) the name and last known address of the person assessed;
- (b) a short description of the land;

- (c) the classification of
 - (i) the land, and
 - (ii) the improvements;
- (d) the actual value by classification of
 - (i) the land, and
 - (ii) the improvements;
- (e) the total assessed value for
 - (i) general purposes, and
 - (ii) other than general purposes;
- (f) the total assessed value of exemptions from taxation for
 - (i) general purposes, and
 - (ii) other than general purposes;
- (g) the total net taxable value for
 - (i) general purposes, and
 - (ii) other than general purposes;
- (h) a statement on the notice of assessment as to the method of submitting a complaint and the date by which the complaint must be delivered to the assessor;
 - (i) such other information not inconsistent with the by-law or regulations as the chief and council may require.

(2) Where one or more notices of assessment are prepared in electronic form for the same person, subsection (1) is complied with if the statement and information referred to in paragraphs (h) and (i) of that subsection are prepared and sent to that person in paper form.

183. Notwithstanding section 182 (e), (f) and (g), separate values for general purposes and other than general purposes need not be shown if the values are the same.

184. Information concerning a single parcel may be recorded in more than one entry in the assessment roll or in more than one assessment notice if

- (a) each roll entry and notice clearly identifies the other entries which relate to that parcel, and
- (b) the actual value, assessed value and exemptions from taxation for that parcel are the total of the respective amounts shown in the individual entries.

185. Where there is a conflict between an entry identified as “amended” and any other entry on the original assessment roll, the entry identified as “amended” prevails.

186. The assessor shall complete the following statutory declaration and attach it to the completed assessment roll:

I, _____, of _____, in the Province of British Columbia, do solemnly declare that

- (a) I am assessor for the Seabird Island Indian Band;
- (b) the assessment roll for the reserve lands of the Seabird Island Indian Band for the year 20____ has been completed in accordance with the *Assessment By-law* and sets out the assessed value of the land and improvements within the reserve lands of the Seabird Island Indian Band in accordance with the *Assessment By-law*, and the name or names of the interest holders in respect of each parcel and all other information required to be entered and set by the *Assessment By-law* has been entered and set out;

and I make this solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath.

Declared before me at _____ this)

_____ day of _____, 20____)

_____)

[The next section is section 190]

190.(1) A notice of the intention of the Board of Review to direct an increase in the amount of assessment or a change in classification under section 45 of this by-law shall be mailed or delivered to the assessed interest holder at the address shown on the assessment roll.

- (2) The notice shall show the following:
 - (a) the name and last know address of the person assessed;
 - (b) a short description of the land;
 - (c) the amount to which it is intended to increase the assessed values;
 - (d) the classification into which it is intended to place the property;
 - (e) the time and place of holding the adjourned sitting of the Board of Review at which the direction is to be made;

and such other information not inconsistent with this by-law or other application by-laws as the chief and council may require.

SCHEDULE "A"

INDUSTRIAL IMPROVEMENT DEPRECIATION RATES

(Category as listed in section 26.1)

Category	Annual Rate of Depreciation
(a) mining, extracting, beneficiating or milling of metallic or non-metallic ore	6.5
(b) mining, breaking, washing, grading or beneficiating of coal	4.0
(c) producing of aluminum	3.0
(d) smelting or refining of metal from ore or ore concentrates	3.0
(e) manufacturing of refined petroleum and natural gas products including fuels, blended oils and greases	3.0
(f) manufacturing of lumber or other sawmill and planing mill products	4.0
(g) manufacturing of wood veneer, plywood, particle board, wafer board, hardboard and similar products	4.0
(h) manufacturing of gypsum board	3.0
(i) manufacturing of pulp, paper or linerboard	3.0
(j) manufacturing of chemicals	3.0
(k) manufacturing of chemical fertilizer	3.0
(l) manufacturing of synthetic resins or the compounding of synthetic resins into moulding compounds	3.0
(m) manufacturing of cement	3.0
(n) manufacturing of installation	3.0
(o) manufacturing of sheet glass or glass bottles	3.0
(p) building, refitting or repairing ships	5.0
(q) (I) loading cargo into sea going ships or barges, including associated cargo	

storage and loading facilities (except grain elevators)	5.0
(ii) grain elevators associated with loading cargo onto sea going or lake going ships or barges	2.5

APPROVED AND PASSED at a duly convened meeting of the Council of Seabird Island Indian Band held at the Seabird Island Indian Band Administration Office, Agassiz, British Columbia, this [12th] day of [July], 2001.

Moved by: [Margret Pettis] Seconded by: [Sally Hope]

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

[Wayne Bobb]

Chief

[Clement Seymour]

Councillor

[Robert Armstrong]

Councillor

[William Andrew]

Councillor

[Sally Hope]

Councillor

[James Harris]

Councillor

[Margret Pettis]

Councillor

**SEABIRD ISLAND INDIAN BAND
TAXATION BY-LAW**

[Effective September 20, 2001]

WHEREAS:

The Seabird Island Indian Band deems it advisable and in the best interests of the members of the Seabird Island Indian Band to establish, by by-law, a system on the reserve lands of the Seabird Island Indian Band for the fair and equitable taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in the reserve;

NOW BE IT HEREBY RESOLVED:

That the *Seabird Island Indian Band Taxation By-law* approved on September 25, 1992 and all amendments thereto are hereby repealed; and

That the following by-law be and is hereby enacted for the purpose of taxation for the local purposes of land, or interests in land, including rights to occupy, possess or use land in the reserve pursuant to the provisions of the *Indian Act*, R.S.C., and in particular pursuant to the provisions of section 83(1) of the *Indian Act*, R.S.C.

Part Section

1.	General Taxation Provisions	2–12
2.	Taxation of Land and Improvements	20–29
3.	Taxation Rolls	30–39
4.	Recovery of Taxes.....	40–59
5.	Administration of By-law	60–79
6.	General	70–100

NOTE

There are no sections 25–29, 36–39, 56–59, or 68–79 at present.

INTERPRETATION

1. In this by-law

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

“Assessment By-law” “Assessment By-law” means the *Assessment By-law* passed by the chief and council of the band and approved by the minister as the same may be amended from time to time;

“assessment roll”	“assessment roll” includes a supplementary assessment roll and includes anything recorded as an addendum to the assessment roll under the <i>Assessment By-law</i> ;
“assessor”	“assessor” means an assessor appointed under the <i>Assessment By-law</i> ;
“band”	“band” means the Seabird Island Indian Band;
“band council resolution”	“band council resolution” means a motion, as recorded in the minutes of the meeting, passed and approved at a duly convened meeting of the council pursuant to the consent of a majority of the councilors of the band present at that meeting;
“band land”	“band land” means band land as defined in the <i>Assessment By-law</i> ;
“chief”	“chief” means the chief as defined in the <i>Assessment By-law</i> ;
“chief and council”	“chief and council” means the chief and council as defined in the <i>Assessment By-law</i> ;
“cp”	“cp” means a Certificate of Possession as defined under subsection 20(1) and 20(2) of the <i>Indian Act</i> ; and for the purposes of this by-law only, includes a Notice of Entitlement and a Certificate of Occupation as defined under subsections 20(4) and 20(5) of the <i>Indian Act</i> or any other permits, agreements of licenses issued from time to time by band council resolution authorizing the use of band land by a band member;
“farm land”	“farm land” means a farm as defined in the <i>Assessment By-law</i> ;
“improvements”	“improvements” means improvements as defined in the <i>Assessment By-law</i> ;
“ <i>Indian Act</i> ”	“ <i>Indian Act</i> ” means the <i>Indian Act</i> , R.S.C. 1985 c.I-6 and any amendments thereto;
“interest”	“interest” means interest as defined in the <i>Assessment By-law</i> ;
“interest holder”	“interest holder” means interest holder as defined in the <i>Assessment By-law</i> ;
“interest in land”	“interest in land” means interest in land as defined in the <i>Assessment By-law</i> ;
“land”	“land” means land as defined in the <i>Assessment By-law</i> ;
“land title office”	“land title office” means the land title office as defined in the <i>Assessment By-law</i> ;

“legal description”	“legal description” means a description sufficient to describe a property for the purpose of its registration in a land title office or the Reserve Land Register;
“minister”	“minister” means the Minister of Indian Affairs and Northern Development;
“municipality”	“municipality” means, in accordance with the context, either any area incorporated as a city, district, township, town or village, under any Act of the Province of British Columbia, or the corporation into which the residents of the area have been incorporated as a municipality or regional district pursuant to the provisions of the <i>Municipal Act</i> of the Province of British Columbia;
“occupier”	“occupier” means occupier as defined in the <i>Assessment By-law</i> ;
“parcel”	“parcel” means a parcel as defined in the <i>Assessment By-law</i> ;
“person”	“person” means person as defined in the <i>Assessment By-law</i> ;
“property”	“property” means property as defined in the <i>Assessment By-law</i> ;

PART 1

GENERAL TAXATION PROVISIONS

Taxation

2.(1) As provided in this by-law, and for raising revenue for local purposes:

- (a) land and interests in land and improvements to land and improvements to interests in land are subject to taxation;
- (b) subject to any exemption contained in this by-law, every interest holder of land shall be assessed and taxed on his interest in such land; and
- (c) where two or more persons are interest holders in respect of the same parcel of land, those persons are jointly and severally liable to the extent of their respective interests in such land for the taxes levied under this by-law.

(2) A person assessed may appeal as provided in the *Assessment By-law*.

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

Confidentiality

3.(1) A person who has custody of or control over information or records under this by-law shall not disclose the information or records to any other person except:

- (a) in the course of administering or enforcing this or another taxation by-law;
 - (b) in court proceedings relating to this or another taxation by-law;
 - (c) under an agreement that
 - (i) is between the band and another band within the meaning of “band” as used in the *Indian Act* or another government,
 - (ii) relates to the administration or enforcement of taxation By-laws, and
 - (iii) provides for the disclosure of information and records to and the exchange of similar information and records with that other band or another government; or
 - (d) for the purpose of the compilation of statistical information by the band or the government of Canada.
- (2) Subsection (1) does not apply in respect of a taxation roll.

Duty of person liable for payment of taxes to keep records

4. Every person shall keep books of account and records that are adequate for the purposes of this by-law and conform to generally accepted principles of accounting.

Failure to comply with the by-law

5. A person fails to comply with this by-law, who, without reasonable excuse, in violation of this by-law:

- (a) refuses or fails to make a required return;
- (b) in making a return, or otherwise, withholds information necessary to ascertain the true taxable amount of a property, or other basis of assessment;
- (c) refuses or fails to furnish an officer any access, facility or assistance required for an entry on or examination of property or accounts;
- (d) refuses or fails to attend or to submit himself to examination on oath or otherwise; or
- (e) fails to keep a book of account or record required to be kept by him.

False return and records a failure to comply

6. A person who knowingly and willfully makes a false or deceptive statement in a return required under this by-law, fraudulently omits to give in it a full and correct statement of the property, or other basis of assessment of the person liable for payment of the taxes, or makes or keeps a false entry or record in a book of account or record required to be kept under this by-law, fails to comply with this by-law.

Defacing posted advertisement

7. A person who without reasonable excuse tears down, injures or defaces an advertisement, notice or document which, under this by-law or the *Assessment By-law*, is posted in a public place, fails to comply with this by-law.

Penalties For Failure to Comply

8.(1) A person who fails to comply with this by-law or with the duties imposed by this by-law may have any services provided by the Seabird Island Indian Band to the person or to the land canceled by band council resolution passed by the chief and council.

(2) Before services may be cancelled for failure to comply with this by-law;

i) the person who has allegedly failed to comply shall be given the opportunity to attend before the chief and council and present whatever evidence the person deems appropriate; and

ii) the chief and council shall make a determination that the person has failed to comply with this by-law based upon the evidence presented at a meeting held to consider cancellation of services pursuant to this by-law.

(3) Notice of a meeting of the chief and council to consider the cancellation of services shall be given to a person who is alleged to have failed to comply with this by-law by way of a registered letter directed to the person two weeks prior to the meeting of chief and council.

Liability of officers of corporations

9. A director, manager, secretary or other officer of a corporation or association, or a member of a partnership or syndicate, who knowingly and willfully authorizes or permits a failure to comply with this by-law on the part of the corporation, association, partnership or syndicate also fails to comply with this by-law.

Date for payment of taxes

10.(1) Taxes levied under this by-law are due and payable on or before August 1 of the year in which they are levied.

(2) If a portion of the taxes remains unpaid on August 1, there shall be added to them, as a penalty, 10% of the unpaid taxes and the amount so added in each case shall for all purposes be deemed part of the taxes.

(3) If a portion of the taxes, including penalties, remains unpaid on December 31, they are deemed delinquent on that day, and after that day shall bear interest at a rate prescribed under section 85 of this by-law, compounded quarterly, until paid or recovered. Accrued interest shall for all purposes be deemed part of the delinquent taxes as if they had originally formed part of the taxes.

(4) Any dates, times or periods established under this by-law or the *Seabird Island Indian Band Assessment By-law*, shall be changed or extended by 60 days to permit, enable, and allow the effective and efficient implementation and administration of this by-law and the *Seabird Island Indian Band Assessment By-law*.

Interest on prepaid taxes

11.(1) The surveyor of taxes shall and is authorized to receive deposits of money on behalf of the Seabird Island Indian Band to be applied to taxes levied under this by-law and to provide for the payment of interest, compounded quarterly, to the person liable for the taxes as prescribed under section 85.1 of this by-law.

(2) Money required

(a) to be paid under this by-law; or

(b) as a refund of that part of a deposit in excess of tax payable;

may be paid out of the taxation fund established pursuant to this by-law.

Taxation Fund

12.(1) The Band may apply to receive funds by way of a grant-in-lieu of taxes from the government of Canada, the government of the Province of British Columbia, or from a corporation included in schedule III or IV of the *Municipal Grants Act* R.S.C. 1985.

(2) All funds received pursuant to this by-law shall be deposited in a separate special account covered by deposit insurance in trust for the Seabird Island Indian Band, and until required to be used, may be invested in:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) investments guaranteed by a chartered bank; or

(d) deposits in, or shares or evidence of debt of, a credit union or trust company; or

(e) deposits in the First Nations Finance Authority.

Place and mode of payment

13.(1) Taxes are payable to the Seabird Island Indian Band at the offices of the Seabird Island Indian Band Administration on the Seabird Island Indian reserve at the address prescribed under section 83 of this by-law, and may be paid by cash, cheque, post office money order, postal note, express orders or electronic funds transfer.

(2) Payment tendered by cheque or other order shall be made payable to the Seabird Island Indian Band and the tax shall be deemed not paid, even if a receipt is given, until the amount of the cheque or order is received by the Seabird Island Indian Band.

[The next section is section 20]

PART 2

TAXATION OF LAND AND INTERESTS IN LAND

Taxation exemptions

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

- (a) land and improvements occupied or held by a member of the Seabird Island Indian Band;
- (b) land and improvements occupied or held by the Seabird Island Indian Band;
- (c) land and improvements occupied or held by a body corporate owned or controlled by the Seabird Island Indian Band.

Year in which exemption change takes effect

21.(1) Where a property is acquired by a person entitled to tax exemption under section 20(a), the exemption becomes effective in the taxation year succeeding the year property is acquired by the person.

(2) Where a property is acquired by a body corporate entitled to an exemption under section 20(c), the exemption from taxation shall be for a period of five years from the date of acquisition of the property or the date this by-law comes into force, whichever shall be later.

(3) A body corporate owned or controlled by the Seabird Island Indian Band may, upon expiry of an exemption pursuant to section 20(c) and 21(2), apply to chief and council for a further exemption for a period not exceeding five years and the chief and council may grant such an extension provided that, in the opinion of chief and council, such an extension would be in the best interests of the Seabird Island Indian Band.

Assessment in name of interest holder

22.(1) Subject to subsection (2) and (3), land and interests in land shall be assessed and taxed in the name of the interest holder.

(2) Where a statement verified by affidavit is furnished to the assessor showing that a parcel of land and improvements have been assigned, sold or leased by the interest holder to another person, the other person's name shall be noted on the assessment roll, and like notice of the assessment shall be sent to him as to the

interest holder. The taxes assessed in respect of that land and improvements may then be recovered either from the interest holder, or from the assignor, purchaser or tenant, or from a future interest holder, assignor, purchaser or tenant, saving his recourse against other persons; but in case of an assignment or sale, if the registered interest holder furnishes a statement to the assessor under this section showing that an assignment or other form of transfer of land has been executed and delivered to the purchaser, the registered interest holder is not personally liable to pay taxes assessed after that for the land and improvements.

(3) Where

(a) land, the title of which is in the name of Her Majesty, is held under a lease, license, agreement for sale, accepted application for purchase, easement, right of way, or otherwise;

(b) land is held in trust for the Seabird Island Indian Band or the members of the Seabird Island Indian Band and held or occupied by a person who is not a member of the Seabird Island Indian Band; or

(c) land is assessed under section 35 of the *Assessment By-law*, the land or interest in land shall be assessed and the interest holder taxed; but the assessment of taxation shall in no way affect the right of Her Majesty in the land.

(4) Notwithstanding subsection (3) and section 2, where a person is an interest holder of reserve land and he is a person;

(a) who donated it to the Crown in right of Canada for the use and benefit of the Seabird Island Indian Band or the members of the Seabird Island Indian Band;

(b) who sold it to the Crown in right of Canada on behalf of the Seabird Island Indian Band or the members of the Seabird Island Indian Band at a value that was, in the opinion of the chief and council, substantially less than its market value; or

(c) designated by, and who does not pay rent or other valuable consideration for the property he occupies to, the person who donated or sold the property to the Crown in right of Canada on behalf of the Seabird Island Indian Band under paragraph (a) and (b);

he shall not be taxed as an interest holder under subsection (3) so long as the chief and council is satisfied he qualifies under this section and the regulations.

Assessed value

23. The assessed value of land and improvements shall be determined under the *Assessment By-law*.

Variable tax rate system

24. In this by-law

(1) The chief and council shall make provisions for the taxation of land and improvements under this by-law including the prescribing of tax rates.

(2) By prescribing tax rates under subsection (1), the chief and council shall be deemed to have adopted a variable tax rate system.

(3) The variable tax rates for each taxation year prescribed by the chief and council pursuant to subsection (2) are those tax rates set out in Schedule “A” to this by-law, such tax rates to be applied against each one thousand dollars (\$1000.00) of actual value of property in each respective class as set out in Schedule “A” of this by-law.

[The next section is section 30]

PART 3

TAXATION ROLLS

Taxation roll and notices

30.(1) The surveyor of taxes shall prepare a taxation roll which shall, for each parcel of land on which taxes are imposed or levied under this by-law, or under another by-law, that provides for collection of tax under the by-law, set out the information in the form that the chief and council may prescribe by by-law.

(2) On completion of the taxation roll the surveyor of taxes shall mail to every person named in it on or before June 30, a taxation notice in the form and containing the information that the chief and council may prescribe by by-law.

(3) The taxation notice shall be directed to the last known assessed interest holder.

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

(5) The duties imposed on the surveyor of taxes by the chief and council pursuant to this by-law and other by-laws of the Seabird Island Indian Band as to the annual taxation roll, and all provisions of this by-law on taxation rolls apply, so far as applicable, to the supplementary taxation rolls and, notwithstanding this by-law, unless a supplementary assessment roll has been incorporated into the taxation roll under subsection (6), taxes on supplementary taxation rolls are due 30 days from the date that the supplementary taxation notice is mailed.

(6) Where, before or after the taxation roll is completed and before a taxation notice is mailed under subsection (2), a supplementary assessment roll is prepared under the *Assessment By-law* that results in a change in the tax payable for that taxation year, the surveyor of taxes may incorporate the supplementary assessment roll into the taxation roll to reflect the amended tax payable and may issue a single tax notice showing the amended tax payable.

Taxation roll open to public

31. The taxation roll shall be placed in the office of the surveyor of taxes, or such other place as the chief and council may direct, and the roll shall be open for inspection by the public during regular business hours.

Taxation roll property of the Seabird Island Indian Band

32. The taxation roll is the property of the Seabird Island Indian Band.

Refund of taxes wrongfully assessed

33.(1) Where, subsequent to completion, certification or deposit of a taxation roll under this Part, it is shown that a property recorded on the roll was not liable to taxation for the year for which it was taxed, or has been taxed for more than the proper amount, the surveyor of taxes shall, at the direction of the chief and council, remit or refund to the person liable for the unpaid taxes the amount of taxes shown to have been imposed in excess of liability.

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

Power to remit or reduce taxes on ground of poverty

34. The chief and council may, at any time after the mailing of the taxation notices for that year, with or without notice, receive a petition from an interest holder of land who declares himself, from extreme poverty, unable to pay the taxes levied against him, and may remit or reduce the taxes due by the petitioner or reject the petition.

Collection pending appeals

35. Where an appeal from the decision of a Board of Review to the Federal Court is made, the giving of a notice of appeal or delay in hearing of the appeal shall not affect the due date, the delinquency date, the interest or any liability for payment provided by this by-law in respect of tax levied on the assessed value that is the subject of the appeal; but if the assessment is set aside or the assessed value reduced on appeal, the person liable for the unpaid taxes on completion of the action, shall be entitled to a refund of the tax or excess tax paid by him, or any interest imposed or paid on the tax for arrears.

[The next section is section 40]

PART 4

RECOVERY OF TAXES

Recovery: personal liability

40.(1) An interest holder named in the taxation roll in any year is liable for all taxes imposed during the year and all unpaid taxes imposed in previous years.

(2) The liability for taxes is a debt recoverable with interest as provided in this by-law by action in a court of competent jurisdiction.

(3) A copy of that part of the taxation roll that refers to the taxes payable by an interest holder and a copy of that part of the assessment roll, certified by the assessor as a true copy, is evidence of the debt.

Lien for taxes

41.(1) Taxes assessed or imposed and due for land and/or improvements under this by-law, or any property subject to taxation under another by-law, form a lien and charge in favour of the Seabird Island Indian Band on the entire property taxed; and every lien or charge created by this subsection has priority over every other lien, charge or encumbrance on the property, from the time of registration.

(2) The lien or charge created by this section and its priority is not lost or impaired by any neglect, omission or error of the chief and council, the surveyor of taxes or of any other agent or officer, or by taking or failing to take proceedings to recover the taxes due, or by tender or acceptance of partial payment of the taxes or by want of registration.

Effect of sale of property subject to lien

42. No sale or transfer of possession of any property subject to a lien or charge in favour of the Seabird Island Indian Band shall affect the right of distress or sale of the property under this by-law for the recovery of the taxes.

Unpaid taxes constitute first charge

43. Where property is sold or assigned the amount of the tax lien for unpaid taxes constitutes a first charge on the proceeds of sale or assignment.

Notice before taking proceedings

44.(1) Before taking proceedings for the recovery of taxes under this by-law, the surveyor of taxes shall give 30 days notice to the person liable for payment of the unpaid taxes of their intention to enforce payment.

(2) The notice may be given by letter mailed to the address of the person liable for payment of the unpaid taxes as last known to the surveyor of taxes, or by

a general or special advertisement in a newspaper of general circulation published in the Province of British Columbia.

Recovery of taxes by action in court

45. Taxes which are due may be recovered by action in any court of competent jurisdiction as a debt due to the Seabird Island Indian Band, and the court may order costs in favour of or against the Seabird Island Indian Band.

Distress: Seizure of goods

46.(1) With the authorization of the chief and council, if the taxes or any portion of the thereof remain unpaid after the 30 day period provided by section 44, proceedings by way of distress, as set out herein, may be taken by the Band.

(2) The Band shall serve a Notice of Distress on the tax debtor and provide a copy of same to the cp holder, where applicable, in the form set out in Schedule "B".

(3) If the taxes, or any portion thereof, remain outstanding following the time provided by the Notice of Distress, then the Band shall effect a seizure by distress of such property, and post a notice of the property which is seized pursuant to this section on the land. The seized property shall then be in the possession of the Band, as represented by the surveyor of taxes.

(4) So long as the taxes, or any portion thereof, remain outstanding, no goods seized pursuant to section 46(3) which are located on reserve shall be removed therefrom, and any such removal shall be considered a trespass. Without restricting the generality of the foregoing, no such property shall be seized by a bailiff, sheriff, assignee or liquidator or trustee, or authorized trustee in bankruptcy, except under the authority of the chief and council.

Distress: Sale of goods seized by distress

47.(1) If the Band seizes by distress the tax debtor's goods pursuant to section 46(3), and the tax debtor does not commence legal proceedings in a court of competent jurisdiction within 60 days after the date of seizure challenging such, the property may be sold in accordance with this Part and the tax debtor is estopped from denying the validity of the seizure and sale of such property.

(2) Upon expiration of 60 days after seizure by distress pursuant to section 46(3), if the outstanding taxes have not been paid in full, the goods seized will be deemed to have been abandoned by the tax debtor and, may be sold by public auction, the proceeds of which will be used for payment of taxes.

(3) A Notice of Sale of Goods Seized by Distress in the form set out in Schedule "C" to this by-law shall be published in at least one newspaper of general local circulation for 7 days prior to the sale, and shall be posted on the tax debtor's premises located on reserve.

(4) The sale of goods seized by distress shall be conducted at the time and place advertised pursuant to subsection (3), unless it is necessary to adjourn such sale, in which case an additional notice shall be published in the manner provided in subsection (3).

(5) Any surplus resulting from the sale conducted pursuant to subsection (4), after deducting all liabilities of the tax debtor, including all costs and charges arising from the sale, shall be paid to the owner of the property seized. In the event that the surveyor of taxes is uncertain as to the person entitled to such surplus the surveyor of taxes shall pay such money into court by way of interpleader action.

(6) Any goods of any tax debtor that would be exempt from seizure under a writ of execution issued by a superior court of the province in which the seizure is made are exempt from seizure under this section.

Sale of Improvements or Proprietary Interest

48.(1) With the authorization of the chief and council, if the taxes or any part thereof remain unpaid after expiration of the 30 day period provided in section 46, proceedings by way of sale of improvements or proprietary interests, may be taken by the Band. The Band shall serve the tax debtor and cp holder, where applicable, a Notice of Sale of Improvements and Disposition of Interests on Reserve, in the form set out in Schedule “D” to this by-law.

(2) On June 30 following the year in which the taxes are imposed, and upon the failure of the tax debtor to pay outstanding taxes or to commence legal proceedings in a court of competent jurisdiction challenging the sale or disposition, the Band through its surveyor of taxes shall sell the improvements or dispose the interest of the tax debtor in the reserve by public auction, or pursuant to subsection (3) by public tender.

(3) The chief and council shall prescribe the method of public tender, including the conditions of sale, method of publication or circulation, and conditions attached to the acceptance of any offer.

(4) A Notice of Sale of Improvements Disposition of Interest in the Reserve in the form in Schedule “D” to this by-law shall be published in at least one newspaper of general local circulation for 7 days prior to the sale, and shall be posted on the tax debtor’s premises located on reserve.

(5) The sale of the improvements and disposition of interest in the reserve shall be conducted at the time and place advertised pursuant to subsection (3), unless it is necessary to adjourn such disposition. If an adjournment is necessary an additional notice shall be published in the same manner provided by subsection (3).

(6) The surveyor of taxes, upon receiving the prior approval of the chief and council, may at any sale and disposition conducted pursuant to subsection (2) or

(4), set an upset price equal to the outstanding taxes with respect to that property, and that upset price shall be the lowest price for which the improvements may be sold and the interest in the reserve disposed.

(7) Where the surveyor of taxes sets an upset price pursuant to subsection (6), and there is no bid at the sale and disposition conducted pursuant to subsection (2) or (4) that is equal to or greater than the upset price, the Band shall be deemed to be the purchaser and shall acquire the interest in the land free and clear of all encumbrances or charges.

(8) At any time within six months after the sale and disposition held pursuant to subsection (2) or (4), the tax debtor may redeem his/her improvements and interest in the reserve by paying to the Band in the full amount of all taxes for which the improvements were sold and the interest disposed, together with all taxes which have subsequently fallen due.

(9) If upon the expiration of the redemption period provided by subsection (8), any amount of the taxes remains outstanding, the sale of the improvements or disposition of the interests shall be considered final and with Ministerial consent, the purchaser shall obtain title to the improvements and to the tax debtor's interest in the Reserve. The surveyor of taxes shall certify the sale in the form provided in Schedule "D" to this By-law. A certificate issued under this section shall be registered in the Surrendered and Designated Lands Register or the Reserve Land Registry and shall be served on the tax debtor.

(10) Upon the filing of the certificate provided by subsection (9), the Purchaser shall be substituted for the tax debtor as the holder of the interest in the Reserve, and in addition to any other obligations, shall be liable for all future taxes assessed against that interest.

(11) Upon the filing of the certificate provided by subsection (9), any surplus resulting from the sale and disposition conducted pursuant to subsection (2) or (4), after deducting all outstanding taxes of the tax debtor, including all costs and charges arising from the sale and disposition, shall be paid or returned to the tax debtor. In the event that the surveyor of taxes is uncertain as to the person entitled to such surplus the surveyor of taxes shall pay such money into court by way of interpleader action.

(12) Upon the filing of the certificate provided by subsection (9), any remaining debt of the tax debtor with respect to that property, including all costs and charges arising from the sale and disposition, shall be extinguished.

(13) If, pursuant to subsections (7) and (8) the Band has become the owner of the improvements and interest in the reserve, the surveyor of taxes may sell such within 90 days for not less than the upset price pursuant to subsection (6).

Cancellation of Proprietary Interest Held by Taxpayer

49.(1) With the authorization of the chief and council, if the taxes or any part thereof remain unpaid, after the 30 day period provided by section 46 has expired proceeding by way of cancellation of proprietary interest, as set out herein, may be taken by the Band. The Band shall serve a Notice of Cancellation of the tax debtor's interest in the Reserve in the form set out in Schedule "E" to this by-law.

(2) The Band shall mail a copy of the notice referred to in subsection (1) to every place where the interest is registered and to the cp holder, where applicable.

(3) Where taxes with interest are not paid before June 30 of the year following the taxation year in which they were imposed, the lease, license or permit to occupy the property which is the subject of the unpaid taxes may be canceled. The surveyor of taxes shall certify the cancellation in the form provided in Schedule "F" to this by-law. A certificate issued under this section shall be registered in the Surrendered and Designated Lands Register and the Reserve Land Register.

(4) Upon cancellation of the tax debtor's interest and with the consent of the Minister the Band shall acquire the interest in the land free and clear of all encumbrances or charges.

Forfeiture of Property

49.(5)(1) Notwithstanding any other action for the recovery of taxes set out in this by-law, if any taxes remain unpaid 24 months after the mailing of the notice as set out in section 44 to this by-law, the tax debtor's interest in the reserve in respect of which the taxes remain unpaid shall, subject to subsection (2), (3), (4) and (5) herein, be absolutely forfeited.

(2) The tax debtor's interest in the reserve shall not be forfeited under subsection (1) until the Band serves a Notice of Forfeiture pursuant to subsection (4) and in the form set out in Schedule "G" to this by-law, on the debtor and on anyone else who may be in lawful possession of the lands and the date on which the tax debtor's interest in the reserve forfeits shall be the fortieth day after the date on which the notice was served.

(3) Prior to serving the Notice of Forfeiture pursuant to subsection (4), the surveyor of taxes shall obtain authorization from the chief and council to proceed by forfeiture.

(4) The Notice of Forfeiture shall state:

(a) that the interest held by the tax debtor in the reserve is subject to forfeiture under this section;

(b) the amount of all taxes, costs and fees that are due and payable to the date of the notice;

- (c) the date on which the interest in the reserve held by the tax debtor will forfeit;
- (d) the right to prevent forfeiture by payment under this section; and
- (e) that on forfeiture under this section, the interest held by the tax debtor in the reserve will be forfeited clear of all charges except those rights of way, easements or other such third party interests which otherwise attach to the land or interest in land.

(5) The Notice of Forfeiture shall be given by mail or by delivering it to the person entitled to it at that person's last known address or to the address of that person which is specified in the records of the Band.

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

- (a) includes all taxes then due and payable; and
- (b) is made before forfeiture occurs under this section.

(7) With the consent of the Minister, the surveyor of taxes shall certify, in the form set out in Schedule "H" to this by-law that the interest in the reserve held by the tax debtor has been forfeited and the Register shall record the document canceling the tax debtor's interest in the Reserve in the Register of Surrendered and Designated Lands and the Reserve Land Registry.

(8) Upon forfeiture of the tax debtor's interest the Band shall acquire the interest in the land free and clear of all encumbrances or charges.

Absconding Taxpayer

49.(6)(1) Where the surveyor of taxes has reasonable grounds to believe that the taxpayer intends to remove his/her goods from the reserve, or intends to dismantle or remove his/her improvements on reserve, or take any other actions which may preclude or impede the collection of outstanding taxes owing pursuant to this by-law, the surveyor of taxes shall apply to the chief and council for authorization to immediately commence any of the collection proceeding set out in this by-law and abridge or dispense with the time periods require therein.

(2) In the alternative to subsection 49(6)(1), or upon request of the chief and council, the surveyor of taxes may initiate proceedings in a court of competent jurisdiction, notwithstanding the fact that the time for payment of taxes has not yet expired.

49.(7) With the authorization of the Chief and Council, if the taxes or any part thereof remain unpaid, after the 30 day period provided by section 44 has expired, any services provided by the Band or pursuant to any contract with the Band, to

the tax debtor or to the lands or interests located on the reserve which have been assessed pursuant to this By-law may be discontinued. A Notice of Discontinuance of Services in the form of Schedule "I" to this By-law, shall be delivered upon the tax debtor and to the cp holder where appropriate, 30 days prior to such discontinuance, and shall include the date, time and place within that 30 days, upon which the tax debtor or the cp holder can appear before the Chief and Council to show cause as to why the services should not be discontinued. Following the appearance before Chief and Council, the Chief and Council shall determine whether or not it will discontinue such services, and if so advise the person providing such services, to discontinue such services.

Removal of Structures and Improvements

50.(1) As long as any taxes are in arrears with respect to any land no structures or any other improvements over, on, or in the land shall be removed without the consent of the chief and council.

(2) No persons shall acquire any property or right in a structure or other improvement removed in contravention of this section.

Definition of Taxes

51. For the purposes of this Part, "taxes" shall mean, include and be contoured to include:

- (a) interest chargeable under this by-law;
- (b) costs incurred in collection proceedings; and
- (c) taxes imposed during the year in which collection proceedings are commenced and in subsequent years while they proceed;
- (d) taxes imposed and unpaid for years prior to the year in which collection proceedings are commenced.

Powers for recovery of taxes

52. The powers conferred by this Part for recovery of taxes by court proceedings, distress, cancellation of tenure and forfeiture may be exercised separately, concurrently or cumulatively.

Apportionment of taxes

53.(1) On satisfactory evidence being produced to the assessor that a parcel of land for which taxes are due has been subdivided by plan of subdivision, or part of another parcel of land on which taxes are due has been sold or assigned and documentation executed and delivered to the purchaser or assignor, the assessor may, by certificate signed by him, deposit with the surveyor of taxes on behalf of the Seabird Island Indian Band, an apportionment of the assessed values as approved by the Board of Review for the land and improvements, between

- (a) the separate parts of the subdivided parcel shown on the plan; or
- (b) the part of the other parcel sold and conveyed and the remainder of the parcel.

(2) The chief and council may apportion the taxes to the separate parcels, receive payment of the taxes so apportioned for part of the subdivided parcel or for the part of the other parcel sold and conveyed, and leave the remainder of the subdivided parcel or other parcel chargeable with the remainder of the taxes due.

Statement of taxes paid or in arrears

54.(1) The surveyor of taxes shall give on demand, to a person making application, a written statement of the taxes, penalty and interest outstanding or a statement that no taxes are outstanding, as the case may be, at that date and shall charge the person \$50.00 for a search and written statement for each tax roll folio searched.

(2) The surveyor of taxes shall not charge a person for a search of any tax roll folio in which the person is named as interest holder on the folio.

Power to prohibit timber cutting on tax delinquent land

55.(1) Where taxes on land with timber in commercial quantities on it, from which the timber is being cut or removed, have become delinquent, the chief and council may make an order in writing, one copy of which shall be served on the person liable for the unpaid taxes or on the person by whom the timber is being cut or removed, and another copy of which shall be posted in a conspicuous position on the land until the delinquent taxes have been paid in full.

(2) Where an order has been made under this section, a person who, while the delinquent taxes or a part of them remain unpaid, cuts or removes timber from the land for which the order is made fails to comply with this by-law.

[The next section is section 60]

PART 5

ADMINISTRATION OF BY-LAW

Creation of collection districts

60. For the purposes of this by-law, the chief and council may divide the reserve and assessment area into collection districts, define their boundaries, group or subdivide them for their better administration, alter their boundaries and create new districts.

Staff appointments

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

Duty of surveyor of taxes

62. If appointed by the chief and council pursuant to this by-law, the surveyor of taxes, under the direction of the chief and council, shall be charged with the administration and enforcement of this by-law.

Rules and directions

63. The surveyor of taxes shall obey the rules, orders, and directions of the Seabird Island Indian Band which are issued by the chief and council pursuant to this by-law or any other by-law of the Seabird Island Indian Band for the purposes of this or any other by-law of the Seabird Island Indian Band.

Cancellation of uncollectible taxes

64. If taxes become delinquent and there is no property on which they may be levied, or there are no goods and chattels which can be distrained for them, or in default of sufficient distress, the surveyor of taxes shall forward to the chief and council a statement giving a detailed list of all taxes on the books which the surveyor of taxes considers uncollectible, showing the efforts that have been made to recover the taxes, and that there are no property or effects, that the property or effects are insufficient for the recovery of the taxes or that the person assessed has left the country, and the surveyor of taxes, if instructed by the chief and council, shall cause the taxes to be cancelled on the books.

Rules and directions

65. The chief and council may, by band council resolution establish such administrative procedures, subject to the provisions of this by-law and the *Indian Act*, as may be required to effectively carry out the provisions of this by-law and other by-laws of the Seabird Island Indian Band.

Procedural Irregularities

66. Provided that there has been substantial compliance with the provisions of this by-law by the person or persons concerned, a procedural irregularity, technical failure to carry out a provision of this by-law, or an insubstantial failure to comply with a requirement of this by-law, by the chief and council, by the surveyor of taxes, by any other person appointed to carry out this by-law, or by a person required to pay taxes under this by-law, shall not, of itself, provide sufficient grounds to invalidate any matter or thing required to be made, performed or done by the chief and council, by the surveyor of taxes, by any other person appointed to carry out this by-law, or by a person required to pay taxes under this by-law.

Tax proceeds

67.(1) On or before June 15 in each year, the chief and council shall certify a copy of the by-law of the Seabird Island Indian Band imposing the taxes.

(2) On receipt of a copy of the by-law, the surveyor of taxes shall have the taxes levied placed on the tax roll.

(3) The taxes levied and collected shall be paid to the Seabird Island Indian Band.

(4) The Seabird Island Indian Band shall be entitled to receive funds by way of grant in lieu of taxes from the Government of Canada or from a corporation included in Schedule III or IV of the *Municipal Grants Act*, 1980 (Canada).

(5) Notwithstanding the *Seabird Island Indian Band Property Tax Expenditure By-law*, the following expenditures of funds raised under this by-law are hereby authorized:

- i) refunds of overpayment and interest,
- ii) all expenses of preparation and administration of this by-law,
- iii) the remuneration of the surveyor of taxes,
- iv) all expenses of enforcement of this by-law, including legal costs,
- v) all expenses incurred in defending any challenge to this by-law or any of its provisions, including legal costs, and
- vi) any refund of taxes due under this by-law.

[The next section is section 80]

PART 6 GENERAL

80. Any section of this by-law or schedule to this by-law may be amended by a by-law adopted by the chief and council and sent to the Minister in accordance with appropriate section or sections of the *Indian Act* as amended from time to time.

81. Where a provision in this by-law or schedule to this by-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they may from time to time arise without reference to the present tense, future tense or the past tense.

82. This by-law, including the schedules to this by-law, shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objects.

83. Where any notice, notification, demand, statement or direction is required or permitted to be delivered or given under this by-law, such notice, notification, demand, statement or direction shall be sufficient if mailed by registered mail, postage pre-paid, or delivered personally to:

Seabird Island Indian Band
PO Box 650
8 Chowat Road
Agassiz, B.C. V0M 1A0

Attention: Chief and Council

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

85. The rate of interest under section 10(3) of this by-law shall be during each quarterly period beginning on January 1, April 1, July 1, and October 1 in every year, 3.0% above the prime lending rate of the principal banker to the Seabird Island Indian Band on the 15th day of the month immediately preceding that period.

85.1 The rate of interest under section 11(1) of this by-law shall be during each quarterly period beginning on January 1, April 1, July 1, and October 1 in every year, 3.0% below the prime lending rate of the principal banker to the Seabird Island Indian Band on the 15th day of the month immediately preceding that period.

Nomenclature

86. When in this by-law the singular is used, the singular shall also imply the plural and the plural shall imply the singular and the masculine shall imply the feminine and the feminine shall imply the masculine. When the conjunctive is used, the conjunctive shall imply the disjunctive and the disjunctive shall imply the conjunctive.

Cancellation of taxes

87. Where, pursuant to section 49 of this by-law, property has been forfeited to, and vested in, the Seabird Island Indian Band, the chief and council shall direct the surveyor of taxes to cancel all taxes, penalties and interest due and carried on the taxation roll in respect of property.

88. This by-law shall come into force and effect upon approval by the Minister.

SCHEDULE "A"
Prescribed Tax Rates
Year _____

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

SCHEDULE "B"
NOTICE OF DISTRESS

TO: _____

ADDRESS: _____

RE: _____
(Description of Property)

TAKE NOTICE THAT failure to pay the outstanding tax debt due and owing with respect to the above-noted property, being \$ _____, on or before the expiration of 7 (seven) days after the date of this notice will result in the Surveyor of Taxes, pursuant to section 43(2) or the *Seabird Island Indian Band Taxation By-law*, seizing by distress the property described as follows:

(a general description of the property which has been assessed)

AND FURTHER TAKE NOTICE THAT failure to pay the outstanding tax debt upon the expiration of the 7 (seven) days set out above, will result in a copy of this notice being posted at the locations on reserve where the property is located and will result in the seizure of such Taxes, at your cost, such cost, being added to the amount of the taxes outstanding, until the tax debt is paid.

AND FURTHER TAKE NOTICE that pursuant to section 47(1) of the *Seabird Island Indian Band Taxation By-law*, you must commence legal proceedings in a court of competent jurisdiction to challenge such seizure within 60 (sixty) days from the date of such seizure, or you will be estopped from denying the validity of both the seizure and the sale of such property.

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

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

SCHEDULE "C"

A NOTICE OF SALE OF GOOD SEIZED BY DISTRESS

TAKE NOTICE THAT a sale by public auction for outstanding taxes owed to the Seabird Island Indian Band (Taxation Authority) will occur on _____, 20____ at ____ o'clock at _____ (location) on the _____ Reserve.

At the above-noted sale, the following goods, seized by Distress pursuant to section 47 and 48 of the *Seabird Island Indian Band Taxation By-law*, will be sold, with the proceeds of such sale being used to pay the outstanding tax debt:

GENERAL DESCRIPTION OF THE GOODS

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

SCHEDULE "D"

NOTICE OF SALE OF IMPROVEMENTS AND DISPOSITION OF INTEREST IN THE RESERVE

TO: _____

ADDRESS: _____

RE: _____
(Description of Property)

(Interest on Reserve)

(Description of Improvements)

TAKE NOTICE THAT failure to pay all outstanding taxes with respect to the above-mentioned property, being \$ _____, on or before the expiration to 60 (sixty) days after the date of this notice will result in the Surveyor of Taxes for the Seabird Island Indian Band holding a sale by public auction (or tender) of the improvements located on the above-mentioned property and a disposition by public auction (or tender) of the above-noted interest in the _____ Reserve shall be published in the _____ Newspaper for 7 (seven) days prior to such sale and disposition, and shall be posted on the above-noted property located on the Reserve.

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

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

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

SCHEDULE "D1"
 CERTIFICATION OF SALE AND
 DISPOSITION OF INTEREST ON RESERVE

RE: _____
 (Description of Interest on Reserve)

 (Description of Improvements)

I, _____, Surveyor of Taxes of the Seabird Island Indian Band, hereby certify that resulting from the failure of _____ (Tax Debtor) to pay the outstanding tax debt on the above-mentioned interest on Reserve, that interest has been disposed of by Public Auction (or Tender) and the above-mentioned improvements have been sold by Public Auction or Tender pursuant to the *Seabird Island Indian Band Taxation By-law*. The following person shall, pursuant to section 48(10) of that By-law, be substituted for the Tax Debtor as the holder/owner of the above-noted interest in the Reserve, including the improvements:

NAME AND ADDRESS OF PURCHASER AT SALE

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

SCHEDULE "E"

NOTICE OF CANCELLATION OF INTEREST IN THE RESERVE

TO: _____

ADDRESS: _____

RE: _____

(Description of Property)

(Interest on Reserve)

TAKE NOTICE THAT failure to pay in full the outstanding tax debt of \$ _____ with respect to the above-noted property will result, upon the expiration of 6 (six) months from the date of this notice, in the cancellation of your interest in such property on the Reserve, pursuant to section 49(1) of the *Seabird Island Indian Band Taxation By-law*. The failure to pay such taxes is a breach of a term of the _____ (lease, license, permit or agreement) which can result in the cancellation of such interest.

Upon the cancellation of such interest you will be required to immediately vacate the reserve, and any rights or interests which you acquire through such _____ (lease, license, permit or agreement) will cease to exist.

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

SCHEDULE "F"

CERTIFICATION OF CANCELLATION OF INTEREST IN THE RESERVE

RE: _____
 (Description of Property)

(Interest on Reserve)

I, _____, Surveyor of Taxes for the Seabird Island Indian Band, hereby certify that the above-mentioned interest on the _____ Reserve has been canceled or terminated pursuant to the *Seabird Island Indian Band Taxation By-law* as a result of the failure of _____ (Tax Debtor) to pay the outstanding tax debt which was due and payable.

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

SCHEDULE "G"
NOTICE OF FORFEITURE

TO: _____

ADDRESS: _____

RE: _____
(Description of Property)

(Interest in the Reserve)

TAKE NOTICE THAT taxes imposed by the *Seabird Island Indian Band's Taxation By-law* for the above-noted property in the year(s) _____, have been outstanding for two (2) years and pursuant to Section 49(5), the above-noted interest on the Reserve is now subject to forfeiture.

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

ITEMIZED STATEMENT OF ALL TAXES, INCLUDING INTEREST, PENALTIES, COSTS ETC.

AND FURTHER TAKE NOTICE that unless the above-noted outstanding taxes are paid in full on or before the fortieth day after the date of this notice, the interest you hold in this property will be absolutely and unconditionally forfeited to the Seabird Island Indian Band. Upon such forfeiture, your interest in the Reserve will vest in the Band clear of all charges except those rights of way, easement or other such third party interests which attach to that Reserve land.

AND FURTHER TAKE NOTICE THAT where any taxes remain unpaid on December 1 of the second year after the calendar year in which they were imposed, the payment of those taxes does not prevent forfeiture unless the payment:

- (i) includes all taxes then due and payable, and
- (ii) is made before forfeiture occurs under this section.

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

SCHEDULE "H"
CERTIFICATION OF FORFEITURE

RE: _____
(Description of Property)

(Interest on Reserve)

I, _____, Surveyor of Taxes for the Seabird Island Indian Band, hereby certify that resulting from the failure of _____ (Tax Debtor) to pay the outstanding tax debt owing on the above-mentioned interest in the _____ Reserve, such interest has been forfeited to the Seabird Island Indian Band pursuant to Section 49(7) and (8) of the *Seabird Island Indian Band Taxation By-law*.

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

SCHEDULE "I"
NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

RE: _____
(Description of Property)

TAKE NOTICE THAT the taxes for the above-noted property have been due and outstanding for _____ months, and that unless payment in full for this tax debt is received on or before 30 (thirty) days after the date of this Notice, or you have appeared before the Band Council and shown cause as set out below, the following services provided to this property will be discontinued:

LIST SERVICES TO BE DISCONTINUED

AND FURTHER TAKE NOTICE THAT you may attend a meeting of the Band Council scheduled for _____, 20 ____ at _____ o'clock, at _____ (place), (within the 30 days set out above) and show cause as to why the services should not be discontinued.

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

APPROVED AND PASSED at a duly convened meeting of the Council of Seabird Island Indian Band held at the Seabird Island Indian Band Administration Office, Agassiz, British Columbia, this [12] day of [July] , 2001.

Moved by: [Margret Pettis] Seconded by: [Sally Hope]

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

[Wayne Bobb]

Chief Wayne Bobb

[William Andrew]

Councillor

[Margret Pettis]

Councillor

[Sally Hope]

Councillor

[Robert Armstrong]

Councillor

[James Harris]

Councillor

[Clement Seymour]

Councillor

**SKEETCHESTN INDIAN BAND
ANNUAL TAX RATES BY-LAW NO. 6, 2001**

[Effective September 20, 2001]

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

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

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

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

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

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

- (a) the pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, conduits and mains of a telecommunications, trolley coach, bus or electrical power corporation, but not including substations;
- (b) the track in place of a railway corporation, whether the track is on a highway, or on a privately held, owned or occupied right of way or other interest in reserve, or elsewhere on reserve;
- (c) the pipe lines of a pipe line corporation for the transportation of petroleum, petroleum products, or natural gas, including pumping equipment, compressor equipment, storage tanks and buildings;
- (d) the right-of-way for pole lines, cables, towers, poles, wires, transformers, conduits, mains and pipe lines referred to in paragraphs (a) and (c); and
- (e) the right-of-way for track referred to in paragraph (b).

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

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

(4) For the purpose of applying subsection (1) (b), the track in place of a railway corporation is inclusive of all structures, erections and things, other than such buildings, bridges trestles, viaducts, overpasses and similar things, coal bunkers, corrals, stand pipes, fuel oil storage tanks, oil fueling equipment, water tanks, station houses, engine houses, roundhouses, turntables, docks, wharves, freight sheds, weigh scales, repair and cleaning shops and equipment, boiler houses, offices, sand towers and equipment, pavement, platforms, yard fencing and lighting, powerhouses, transmission stations or substations, and the separate equipment for each of them, as are necessary for the operation of the railway.

(5) For the purpose of section 11 of the *Skeetchestn Indian Band Property Taxation By-law* there are hereby established, imposed and levied for the taxation year 2001 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, 2001*.

(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 March 26, 2001.

Chief Ronald Ignace

Councillor Terry Deneault

[Shane Camille]

Councillor Shane Camille

[Edward Jules]

Councillor Edward Jules

[Archie Deneault]

Councillor Archie Deneault

SCHEDULE "I"
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 paragraphs (a) to (e) of this Class.

Class 3 - Unmanaged Forest Land

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

Class 4 - Major Industry

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

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

Class 5 - Light Industry

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

- (a) included in Class 2 or 4;
- (b) used principally as an outlet for the sale of a finished product to a purchaser for purposes of his own consumption or use and not for resale in either the form in which it was purchased or any other form; and
- (c) used for processing, manufacturing or storage of food or non-alcoholic beverages.

Class 6 - Business and Other

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

Class 7 - Managed Forest Land

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

Class 8 - Recreational Property/Non-Profit Organization

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

(a) that part of any land or improvement, or both, used to provide overnight sleeping accommodation, including hotels, motels, trailer parks, recreational vehicle parks, campgrounds and resorts where, during one or more off season periods that in total include 150 days a year or more;

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

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

- (i) golf;
- (ii) skiing;
- (iii) tennis;
- (iv) ball games of any kind;
- (v) lawn bowling;
- (vi) public swimming pool;
- (vii) motor car racing;
- (viii) trap shooting;
- (ix) archery;
- (x) ice skating;
- (xi) waterslides;
- (xii) museums;
- (xiii) amusement parks;
- (xiv) horse racing;
- (xv) rifle shooting;
- (xvi) pistol shooting;
- (xvii) horse back riding;
- (xviii) roller skating;
- (xix) 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 preceding the calendar year for which the assessment roll is being prepared, not counting any day in which the land and improvements so used or set aside are also used for:
 - (i) any purpose by an organization that is neither a spiritual organization nor 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 proportion each share constitutes of the total actual value.

SCHEDULE “II”

RAILWAY & PIPE LINE CORPORATION VALUATION

Railway Corporations Track in Place

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

(a) “Class 1 track” means track in place comprising a trackage system that carries an annual gross tonnage of 25 million ton or more;

(b) “Class 2 track” means track in place comprising a trackage system that carries an annual gross tonnage of 15 million tons but under 25 million tons;

(c) “Class 3 track” means track in place comprising a trackage system that carries an annual gross tonnage of 5 million tons but under 15 million tons;

(d) “Class 4 track” means:

(i) track in place comprising a trackage system that carries an annual gross tonnage of 500,000 tons but under 5 million gross tons; or

(ii) track in place of a siding, spur or wye not classed as Class 5 track;

(e) “Class 5 track” means:

(i) track in place comprising a trackage system of any gauge that carries an annual gross tonnage of under 500,000 tons; or

(ii) track in place of a siding, spur or wye associated with a trackage system that carries an annual gross tonnage of under 500,000 tons; or

(iii) track in place of a siding, spur or wye which is not in use on September 30 in the year preceding the year for which the assessment roll or revised assessment roll is prepared, was unused for the immediately preceding year, and is not usable in any other trackage system; and

(f) “Class 6 track” means track in place comprising a trackage system where the gauge of the track is not more than 90% of that which is standard for trackage systems in Classes 1 to 4.

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

(a) for Class 1 track, \$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 to this by-law, it shall be valued at 50% of the rate set out in the Table below in this Schedule if:

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

TABLE

Outside diameter of Pipe in millimetres	Rate per kilometre
under 76	\$ 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 sub-station to those customers served at the secondary voltage of up to 347/600 volts or at a primary voltage of up to 19.9/34.5 kv,

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

Electrical Power Distribution - Line Classification

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

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

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

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

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

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

(a) Class 1, \$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 a rating of 500 kilovolts having metal towers;
- (k) “Class 11” means submarine electrical transmission line with a rating of 500 kilovolts A.C.;
- (l) “Class 12” means submarine electrical transmission line with a rating of 230 kilovolts D.C.; and
- (m) “Class 13” means submarine electrical transmission line with a rating 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, \$526,455 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 definitions apply herein:

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

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

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

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

Telephone Corporation Pole Lines, Etc.

3. The actual value of the pole lines, cables, towers, poles and wires of a telephone corporation shall be determined using the rate of \$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 ground level; and
 - (iv) \$8,450 per kilometre, in any other case.
- (b) For “Class 2 fibre optics cable”
 - (i) \$4,050 per kilometre if:
 - (A) the cable is encased in a conduit;
 - (B) the average depth of the conduit in the system is more than 3 feet; and
 - (C) 80% or more of the cable is installed below ground level.
 - (ii) \$7,550 per kilometre if the cable:
 - (A) is not encased in a conduit; and
 - (B) is installed below ground level at an average depth in the system less than 5 feet.
 - (iii) \$4,900 per kilometre if 80% or more of the cable is installed at or above ground level; and
 - (iv) \$24,950 per kilometre, in any other case.
- (c) For “Class 3 fibre optics cable”
 - (i) \$75,500 per kilometre if:
 - (A) the cable is encased in a conduit;

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

- (B) is installed below ground level at an average depth in the system less than 5 feet.
- (iii) \$13,200 per kilometre if 80% or more of the cable is installed at or above ground level; and
- (iv) \$67,500 per kilometre, in any other case.

Telegraph Corporations, Pole Lines, Etc.

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

Telecommunications Corporation, Metallic Cable

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

- (a) \$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 2001	
Skeetchestn Indian Reserve 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

SKOWKALE FIRST NATION
2001 RATES BY-LAW
BY-LAW NO. 2001-03

[Effective August 25, 2001]

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

AND WHEREAS the Council of the Skowkale First Nation (also known, as the Skowkale Band) enacted the *Skowkale First Nation Property Assessment and Taxation By-law* on February 21, 1995;

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

1. This by-law may be cited for all purposes as the *Skowkale First Nation 2001 Rates By-law*.

2. Pursuant to Section 3 of the *Skowkale First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A-1" which is attached, and form part of the *2001 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [31] day of May, 2001.

Chief

[Lydia Archie]

Councillor

[Jeffrey Point]

Councillor

[Bob Hall Sr.]

Councillor

SCHEDULE "A-1"

The Council of the Skowkale First Nation hereby adopts the following taxation rates for the 2001 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under Schedule II and Section 3 of the <i>Skowkale First Nation Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Skowkale First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	11.854
Class 2 - Utilities	62.622
Class 3 - Unmanaged Forest Land	23.707
Class 4 - Major Industry	29.634
Class 5 - Light Industry	24.596
Class 6 - Business and Other	26.078
Class 7 - Managed Forest Land	23.707
Class 8 - Recreation/Non-Profit	8.297
Class 9 - Farm	20.427

**SKOWKALE FIRST NATION
EXEMPTION BY-LAW 1-2001**

[Effective August 25, 2001]

The Skowkale First Nation in accordance with Part 3 of the *Skowkale 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 2001*.

a. 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 \$5,000.00 less than as stated in the roll authenticated pursuant to the *Assessment By-law*.

APPROVED by the Skowkale First Nation, as represented by its duly elected Chief and Council, this 31 day of May, 2001.

Chief

[Lydia Archie]

Councillor

[Jeffrey Point]

Councillor

[Bob Hall Sr.]

Councillor

**SLIAMMON FIRST NATION
2001 ANNUAL TAX RATES BY-LAW**

[Effective August 6, 2001]

WHEREAS pursuant to section 18.1 of the *Sliammon First Nation Taxation By-law* it is necessary for Band Council during each taxation year to enact a by-law establishing, imposing and levying the tax rate for each separate property class within each separate taxation district.

NOW THEREFORE the Band Council of the Sliammon First Nation enacts as follows:

1. Schedule "A" annexed hereto (in section 2 called the "Schedule") is hereby declared an integral part of this by-law.

2. For the purpose of subsections 18.1(3) and (4) of the *Sliammon First Nation Property Taxation By-law* there are hereby established, imposed and levied for the taxation year 2001 the following tax rates, namely for each separate property class within each separate taxation district the tax rates set out in column 4 of the Schedule beside the property class set out in column 3 of the Schedule.

3. This by-law may be cited for all purposes as the *2001 Annual Tax Rates By-law*.

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

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Sliammon First Nation held at the Sliammon First Nation Administration Office, Powell River, British Columbia, as of this [22] day of May, 2001.

Chief Bruce Point

[L. Maynard Harry]

L. Maynard Harry, Councillor

[Steven Galligos]

Steven Galligos, Councillor

[Walter Paul]

Walter Paul, Councillor

Bruce Point, Councillor

[Donna Tom]

Donna Tom, Councillor

[Norman Gallagher]

Norman Gallagher, Councillor

Lawrence Harry, Councillor

Gloria Francis, Councillor

SCHEDULE "A"
Sliammon Taxation Authority
Classes of Property

Class	Rate
Class 1 - Residential	9.4931
Class 2 - Utilities	34.9878
Class 3 - Unmanaged Forest Land	27.6997
Class 4 - Major Industry	26.9862
Class 5 - Light Industry	23.2424
Class 6 - Business and Other	23.9916
Class 7 - Managed Forest Land	15.1349
Class 8 - Recreation	9.7746
Class 9 - Farm	9.9049

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

[Effective August 6, 2001]

WHEREAS:

A. The property assessment by-law and the property taxation by-law were made pursuant to subsection 83(1) of the *Indian Act* for the purpose of taxation for local purposes of land, or interests in land, in the “reserve” (as defined in the property taxation by-law) including rights to occupy, possess or use land in the “reserve”;

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

C. Subsection 12 of the property taxation by-law authorizes the making of certain expenditures out of property tax revenue and, in addition, the taxation expenditure by-law was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

D. Council wishes to revoke the taxation expenditure by-law and to authorize expenditures (in addition to those authorized under subsection 12 (2) of the property taxation by-law) to be made out of property tax revenue from time to time in this by-law;

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

SHORT TITLE

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

INTERPRETATION

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

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

“band” means the Sliammon First Nation,

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

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

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

“council” means the council of the Sliammon First Nation within the meaning of subsection 2(1) of the *Indian Act* R.S.C. 1985, c.I-5, as elected by the band members from time to time pursuant to the custom of the band;

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

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

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

“permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under subsection 12 of the property taxation by-law;

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

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

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

“public works” includes:

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

(i) roads, streets, overpass, underpass, sidewalks, foot crossing, curbing bridges, tunnels culverts, embankments, and retaining walls,

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

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

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

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

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

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

together with reserve lands appurtenant thereto,

(b) remediating environmentally reserve lands, and

(c) creating new lands by any lawful means including, without limiting the

generality of the foregoing, by the placement and compaction of permitted soils and other fill materials;

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

“surveyor of taxes” means the surveyor of taxes appointed by council under the *Sliammon First Nation Property Taxation By-law*;

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

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

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

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

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

ANNUAL PROPERTY TAX BUDGET

4.(1) On or before April 30th in each fiscal year, the surveyor of taxes shall prepare and table with council a draft annual property tax budget for then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavor to consider such budget and resolution on or before July 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 subsection 12 of the property taxation by-law or of limiting the authorization of, or requiring

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

PROPERTY TAX REVENUE ACCOUNTS

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

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

ADMINISTRATION AND ENFORCEMENT

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

BY-LAW REMEDIAL

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

MISCELLANEOUS

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

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

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

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

COMING INTO FORCE

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

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Sliammon First Nation held at the Sliammon First Nation Administration Office, (RR# 2 Sliammon Road, Powell River, B.C. V8A-4Z3), this [22] day of May 2001.

A quorum of Council consists of 5 Band Councillors.

Moved by: _____ Seconded by: _____

Chief Bruce Point

[Norman Gallagher]
Councillor Norman Gallagher

Councillor Gloria Francis

[Donna Tom]
Councillor Donna Tom

Councillor Clint Williams

[Walter Paul]
Councillor Walter Paul

Councillor Lawrence Harry

[Maynard Harry]
Councillor Maynard Harry

[Steven Galligos]
Councillor Steven Galligos

SCHEDULE "A"

Sliammon Taxation Authority - 2001/02 Budget

2001/02 Provisional Taxation Budget 1 - May 12, 2001

Revenue:

Assessed Values:		Rate	Taxes Payable	
Class 1	Residential	\$17,791,900.00	9.4931	\$168,900.29
Class 6	Commercial			\$0.00
Class 1 (additional)	Residential			
Class 2	Utilities	\$ 269,700.00	34.9878	\$ 7,627.16
	(excluding BC Hydro)			(\$ 4,386.26)
			Total Taxes Payable:	\$172,141.19
			Less Hog	\$ 16,763.42
			Less Shog	\$ 26,060.44
			Total Taxes Collected:	\$129,317.33
			Additional Revenue:	
	Water user fee			\$7,920.00
	Interest earned			\$4,389.98
			Total Revenue	\$141,627.31

2001/02 Provisional Budget

Capital Projects Fund	\$ 12,931.73
Income Stabilization Fund	\$ 12,931.73
Water User Fee	\$ 8,220.00
Regional District contribution	\$ 31,185.00
Administration costs:	
Tax Administrator:	
Salary	\$ 53,434.00
Admin. Fees	
Group Insurance	\$ 2,157.96
CPP	\$ 1,329.96
UIC	\$ 3,169.12
WCB	\$ 418.56
Pension Plan	\$ 1,777.00
Administration	\$ 436.00
Telephone & Fax	\$ 2,500.00
Travel Training/Staff	\$ 3,500.00
Workshops	\$ 1,000.00
Contingency	\$ 600.00
Technical Support	\$ 1,000.00

Legal Fees	\$ 1,500.00
Appeal Process	\$ 100.00
BCAA	<u>\$ 2,200.00</u>
Total Administrative costs:	\$132,171.06
Total Budget:	<u>\$132,171.06</u>

**ST. MARY'S INDIAN BAND
RATES BY-LAW 2001-YR09**

[Effective August 6, 2001]

SCHEDULE "A"
Prescribed Tax Rates
For the Taxation Year 2001

Class of Property	Tax Rates
1. Residential	16.5799
2. Utilities	80.2160
3. Un-managed Forest Land	
4. Major Industry	74.5511
5. Light Industry	41.8898
6. Business	36.5862
7. Managed Forest Land	
8. Seasonal	18.8373
9. Farm	18.7411

BE IT KNOWN that this by-law entitled *Rates By-law* which forms part of the *Taxation By-law* passed by Chief and Council, and approved by the Minister on 1992, March 9th, that being a by-law, to establish via by-law, a system on the reserve lands of the St. Mary's 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 *Rates By-law 2001-YR09* by the Chief and Council of the St. Mary's Indian Band.

APPROVED AND PASSED by the St. Mary's Indian Band Council this [28th] day of [June] 2001.

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

[Chief Sophie Pierre]

Chief Sophie Pierre

[Cheryl Casimer]

Cheryl Casimer, Councillor

[Jim Whitehead]

Jim Whitehead, Councillor

[Robert Williams]

Robert Williams, Councillor

[Terry White]

Terry White, Councillor

UPPER SIMILKAMEEN INDIAN BAND
2001 RATES BY-LAW
BY-LAW NO. 01-01

[Effective September 20, 2001]

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 Upper Similkameen Indian Band enacted the *Upper Similkameen Property Assessment and Taxation By-law* on May 7, 1996;

NOW BE IT RESOLVED:

That the following by-law be and is hereby enacted pursuant to the provision of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited as the *Upper Similkameen Indian Band 2001 Rates By-law*.

2. Pursuant to Section 11 of the *Upper Similkameen Indian Band Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2001 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 10th day of August 10th, 2001.

A quorum of Upper Similkameen Indian Band Council consists of 2 Council Members.

[Richard Holmes]

Chief

[Charlene Allison]

Councillor

[Nancy Allison]

Councillor

SCHEDULE "A"

The Council of the Upper Similkameen Indian Band hereby adopts the following taxation rates for the 2001 taxation year for the following classes of property.

Class of Property as prescribed under Schedule II and Section 17 of the *Upper Similkameen Indian Band Property Assessment and Taxation By-law*. Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the *Upper Similkameen Indian Band Property Assessment and Taxation By-law*.

	Electoral Area G	Electoral Area H
	"Jurisdiction 716"	"Jurisdiction 717"
	Lands + Improv.	Lands + Improv.
Class 1 - Residential	9.0737	8.2911
Class 2 - Utilities	29.1057	25.7225
Class 3 - Unmanaged Forest Land	27.5741	23.7077
Class 4 - Major Industry	26.7717	23.4853
Class 5 - Light Industry	22.9967	19.7103
Class 6 - Business and Other	20.4633	18.0951
Class 7 - Managed Forest Land	11.1852	8.2854
Class 8 - Recreational	8.9984	8.0318
Class 9 - Farm	10.1273	9.1607

**THE LITTLE PINE FIRST NATION
GOVERNMENT ACT**

[Effective June 18, 2001]

SHORT TITLE

This legislation may be cited as the *Little Pine First Nation Government Act* or *The Government Act* or the *Constitution of Little Pine First Nation* or *The Constitution*.

PREAMBLE

We the people of Little Pine First Nation, in order to establish justice, insure domestic peace and order, preserve and advance our treaty rights, preserve and enrich our culture, tradition, heritage and language, create a framework for government and the exercise of power and secure the blessings bestowed upon us by the goodness of the Creator, do ordain and establish *The Government Act* for the government and people of Little Pine First Nation pursuant to the inherent right to self government of Little Pine First Nation and consistent with the Band Custom principles of Little Pine First Nation.

ARTICLE ONE

CITIZENSHIP

Citizenship

1.01 Citizenship in Little Pine First Nation is determined by the *Citizenship Act* of Little Pine First Nation, which Act establishes rules for Citizenship in Little Pine First Nation, and provides a mechanism for reviewing decisions on Citizenship in Little Pine First Nation. Citizenship in Little Pine First Nation means the same as Membership in Little Pine First Nation and is not dependent whether such person lives on or off of Little Pine Territory.

Voting

1.02 Every citizen of Little Pine First Nation is entitled to vote at elections and referendums of Little Pine First Nation provided such citizen is at least twenty-one (21) years of age and not disqualified from voting under legislation of Little Pine First Nation, governing elections and referendums. For purposes of *The Government Act*, such persons are called eligible voters.

Transition

1.03 Until Little Pine First Nation passes legislation governing citizenship, the Indian Registry maintained by the Government of Canada is conclusive evidence of citizenship in Little Pine First Nation.

ARTICLE TWO

LITTLE PINE TERRITORY

2.01 Little Pine First Nation territories are those lands contained within the boundaries and borders of Little Pine First Nation Indian Reserves.

2.02 The rights of Citizens of Little Pine First Nation afforded by *The Government Act* exist whether such Citizens live within or outside of the Little Pine First Nation territories.

2.03 Little Pine First Nation lands included as part of Little Pine First Nation territories will not be sold or alienated.

ARTICLE THREE

TREATY

3.01 The relationship of the Government of Little Pine First Nation with the Government of the Dominion of Canada is determined by Treaty No. 6 entered into between such parties.

3.02 Little Pine First Nation acknowledges that the articles of Treaty No. 6 were entered into on a Nation to Nation basis and that the full meaning and effect of the articles of such Treaty is determined in accordance with the spirit and intent of such Treaty and is an evolving process.

3.03 All Citizens of Little Pine First Nation are entitled to the benefits and protections under Treaty No. 6.

3.04 Little Pine First Nation intends to continue to participate in all constitutional talks and processes relating to amendments to legislation of Canada, as the same would affect Treaty No. 6 and the people of Little Pine First Nation.

3.05 The Chief and Council of Little Pine First Nation are charged with the responsibility of preserving and advancing all rights under Treaty No. 6 as it relates to the people of Little Pine First Nation.

3.06 Nothing in *The Government Act* of Little Pine First Nation is intended to abrogate or in any way reduce the fiduciary responsibility of the Government of Canada toward the Citizens of Little Pine First Nation.

ARTICLE FOUR
CHIEF AND COUNCIL

The Government **4.01** Except as otherwise expressly provided in *The Government Act*, the Chief and Councillors of Little Pine First Nation, also called “the Government”, hold the exclusive executive powers of government of Little Pine First Nation.

Elections **4.02** The election for the Chief and Councillors of Little Pine First Nation as well as by-elections for the same are conducted in accordance with legislation of Little Pine First Nation governing elections.

Term of Office **4.03** Effective the Election of 2002, the term of office for the Chief and the five (5) Councillors of Little Pine First Nation is four (4) years and such persons hold office in accordance with *The Government Act* until succeeded in accordance with legislation of Little Pine First Nation governing elections.

Calling of Elections **4.04** An election for Little Pine First Nation is called in the following circumstances:

(a) A general election is called before the expiration of the term of office for Council and in any event no later than thirty (30) days before the term of office of the current Council expires;

(b) A general election or by-election is called forthwith if required to be called under *The Government Act* or under any other legislation of Little Pine First Nation requiring the calling of an election or by-election;

A by-election, for the balance of a term of office, is called as soon as practicable. The calling of the election or by-election takes the form of a written resolution of the then Government calling for the election or by-election.

Qualifications **4.05** No person is qualified to be a candidate for a Chief or Councillor of Little Pine First Nation unless such person is:

(a) A Citizen of Little Pine First Nation;

(b) At least Twenty-one (21) years of age;

(c) Of sound mind;

(d) Has not been convicted of a criminal offence within five (5) years prior to the date of the election, unless the Council

of Elders rules that the subject criminal offence or surrounding circumstances do not warrant a prohibition to be a candidate;

(e) Qualified to vote under legislation of Little Pine First Nation, governing elections;

(f) Qualified to be a candidate under legislation of Little Pine First Nation, governing elections;

Vacancy

4.06 The office of Chief or Councillor becomes vacant when the person that holds that office:

(a) Commits an offence that would bring Little Pine First Nation into disrepute based on a ruling of the Judicial Appeals Tribunal;

(b) Resigns from office;

(c) Is or becomes ineligible to hold office by virtue of *The Government Act* or otherwise by law;

(d) Is absent from meetings of Chief and Council for three (3) consecutive meetings without authorization or bona fide medical reasons;

(e) Is impeached under *The Government Act*.

Decisions

4.07 All decisions of the Chief and Councillors of Little Pine First Nation are made by way of majority vote and by way of motion, moved and seconded, and the content, making and outcome of the motion is recorded in the minutes of each respective meeting of Chief and Councillors. The quorum of meetings of Chief and Councillors is four (4) of such persons and minimum to carry a motion is four (4) of such persons.

Meetings

4.08 A meeting of the Chief and Councillors of Little Pine First Nation is called by the Chief or by a quorum of Councillors, provided actual notice of such meeting is provided to the Chief and all Councillors at least seventy-two (72) hours before such meeting, and in the event such notice is not given, but a meeting is in fact held with the Chief and all Councillors present, except those unable to be present due to medical disability, such meeting is regarded as valid even though the above notice is not provided.

Chairperson

4.09 The Chairperson for purposes of a meeting of the Chief and Councillors is the Chief and in the absence of the Chief or at the discretion of the Chief, the Chairperson is as determined by a majority of the Chief and Councillors present at such meeting.

Participation by
Chairperson

4.10 The Chairperson has the right to make motions, debate motions and vote at meetings of the Chief and Councillors.

Open Meetings

4.11 Except for in camera meetings, all meetings of the Chief and Councillors of Little Pine First Nation are open to Citizens of Little Pine First Nation. Notices of open Chief and Councillors meetings are posted in the administrative offices of Little Pine First Nation, and if not posted, such meeting of the Chief and Councillors of Little Pine First Nation is deemed to be in camera. There is at least one open meeting of Chief and Councillors of Little Pine First Nation each month. Citizens wishing to make a submission to Chief and Council at an open Chief and Council meeting provides written notice of the specifics of such submission to the Chief at least forty-eight (48) hours prior to such meeting. Citizens of Little Pine First Nation who are in attendance at open Chief and Council meetings can only speak when recognized by the Chairperson of such meeting.

Impeachment

4.12 The Chief and/or any of the Councillors of Little Pine First Nation can be removed from office at any time during a term of office by referendum, if such person(s) is guilty of any of the following:

- (a) Exercising the power of office in contravention of *The Government Act* or legislation of Little Pine First Nation;
- (b) Being unfit to continue to hold office by reason of:
 - (i) Committing an offence that would bring Little Pine First Nation into disrepute, and with respect to which the Council of Elders did not otherwise render ruling under Article 4.05(d); or
 - (ii) Accepting a bribe, dishonesty, or serious wrongdoing in connection with the office or duties of Chief or Councillor or the property of Little Pine First Nation; or
 - (iii) Being guilty of corrupt practice in connection with an election of Little Pine First Nation; or
 - (iv) Being guilty of a gross neglect of duty as a Chief or Councillor; or
 - (v) Abusing alcohol, drugs or other mood altering substances; or
 - (vi) Displaying a character that would bring Little Pine First Nation into disrepute,

provided, prior to initiating such referendum, a petition with the signatures of at least 40% of the eligible voters of Little Pine First Nation demanding such referendum, is delivered to the then Government, and such petition is in the form set out in the legislation of Little Pine First Nation governing referendums. On receipt of such petition, the Government will forthwith initiate such referendum. The result of the referendum is conclusive as to the allegations warranting removal from office. The within section is referred to as the “impeachment provisions”.

ARTICLE FIVE

COUNCIL OF ELDERS

Elders

5.01 The Elders of Little Pine First Nation are those persons who have the following attributes:

- (a) Are among the oldest Citizens of Little Pine First Nation of good reputation;
- (b) Command the respect of the other Elders of Little Pine First Nation;
- (c) Have knowledge of the culture, tradition, heritage, language of Little Pine First Nation and the provisions of Treaty No. 6;
- (d) Regarded as an Elder by the Elders of Little Pine First Nation themselves in accordance with criteria established by such Elders themselves.

Council of Elders

5.02 The Elders of Little Pine First Nation will establish rules and procedures to elect five (5) Elders from their number who together will constitute the Council of Elders and will hold office for a term of four (4) years until succeeded by a new council of Elders. The Council of Elders will establish such other rules and procedures, as the Council of Elders considers appropriate to govern itself consistent with *The Government Act* and other legislation of Little Pine First Nation. The first Council of Elders is elected with a term commencing in 2002.

Arbitrators

5.03 The Council of Elders are arbitrators in the settlement of disputes among Citizens of Little Pine First Nation in the following circumstances:

- (a) If all of the citizens affected by the matter in dispute mutually agree to refer such matter to the Council of Elders;
or

- (b) If a claim has been filed with the Judicial Appeals Tribunal and the Judicial Appeals Tribunal refers such matter to the Council of Elders for a decision.

The decision of the Council of Elders is made consistent with *The Government Act* and other legislation of Little Pine First Nation and is final and binding on the parties with no further right of appeal.

Powers of the
Council of Elders

5.04 In addition to the specific powers expressly conferred under *The Government Act*, the Council of Elders does the following:

- (a) Advise the Government on matters concerning the advancement and protection of rights under Treaty No. 6 and the advancement and preservation of culture, tradition, heritage and language of Little Pine First Nation;
- (b) Perform such other functions as may be provided for in legislation of Little Pine First Nation from time to time.

ARTICLE SIX

Court System

JUDICIAL APPEALS TRIBUNAL

6.01 A three (3) person Judicial Appeals Tribunal is appointed by unanimous resolution of the Government with the approval of the majority resolution of the Council of Elders, and such appointment is on specific terms and conditions, and each member of the Judicial Appeals Tribunal is:

- (a) Impartial and independent of Little Pine First Nation;
- (b) Of Cree ancestry to the extent such persons are available and are prepared to serve on the Judicial Appeals Tribunal; and
- (c) A Barrister and Solicitor in good standing with a Law Society of one of the Provinces or Territories of Canada.

Notwithstanding the specific terms and conditions of such appointments, no term of appointment can extend beyond four (4) years, and once appointed a member of the Judicial Appeals Tribunal cannot be removed during the term of appointment relating to such person, except by unanimous resolution of the Government and the majority of the Council of Elders, and in accordance with legislation of Little Pine First Nation, governing the Judicial Appeals Tribunal.

Jurisdiction

6.02 The Judicial Appeals Tribunal has jurisdiction to hear and resolve any disagreements brought before it relating to *The Government Act* or any legislation of Little Pine First Nation based

on remedies and processes that are fair, just and equitable and in accordance with the laws of Little Pine First Nation.

Rules **6.03** The Judicial Appeals Tribunal follow the rules and procedures as prescribed in legislation of Little Pine First Nation and in the absence of applicable rules and procedures contained in legislation, such tribunal will determine rules and procedures that are economical, expedient and efficient, in the absolute discretion of the Judicial Appeals Tribunal, so that matters are resolved in a fair, just and equitable manner.

Registrar **6.04** The Judicial Appeals Tribunal selects one of their number to act as the registrar of claims and such person is in charge of documentation, correspondence, setting dates and pre-hearing procedural requirements concerning issues before the Judicial Appeals Tribunal and keeps records of the matters brought before the Judicial Appeals Tribunal.

Tradition **6.05** The Judicial Appeals Tribunal, in its absolute discretion, refers matters to the Council of Elders for a determination, concerning culture, tradition, heritage and language of Little Pine First Nation and such other matters as the Judicial Appeals Tribunal considers appropriate.

Decisions **6.06** The decision of the Judicial Appeals Tribunal is by a majority of two (2) members and decisions of the Judicial Appeals Tribunal are final and binding on the parties with no further right of appeal.

ARTICLES SEVEN

LITTLE PINE LAWS

Rule of Law **7.01** Little Pine First Nation is subject to the Rule of Law so as to insure fairness and security for all Citizens of Little Pine First Nation and persons dealing with Little Pine First Nation.

Paramouncy **7.02** *The Government Act* is paramount over any legislation enacted by Little Pine First Nation.

Legislative Powers **7.03** All laws of Little Pine First Nation are enacted, amended or repealed by referendum and such referendum(s) is initiated by the Government on its own volition or by the Government pursuant to a petition of the citizens of Little Pine First Nation under *The Government Act*, with such law making being pursuant to the inherent right to self government of Little Pine First Nation, and without restricting the generality of the foregoing, such laws can

include the right to legislate levies and engage in other revenue raising initiatives concerning property and activities within Little Pine Territory.

Citizens
Petition

7.04 Citizens of Little Pine First Nation can initiate a referendum to decide an issue(s) by submitting a petition to the Government containing:

- (a) Except for the impeachment proceedings as provided under *The Government Act*, the signatures of 35% of the eligible voters of Little Pine First Nation;
- (b) A concise and precise statement of the issue, in question format, capable of being answered by a yes or no answer.

The petition is referred to as a “Citizens Petition”. If a Citizens Petition, amounts to an amendment of existing legislation or the creation of new legislation, then the specific referendum question, consistent with the content of the Citizens Petition, to be put to the eligible voters is determined by the Chief and Councillors, and takes the form of a vote to amend such existing legislation or create such new legislation. If the referendum passes, then the Chief and Councillors of Little Pine First Nation are required to follow the referendum and take all reasonable actions to implement the referendum in a timely manner.

Stop Power

7.05 On receipt of the Citizens Petition under *The Government Act* initiating a referendum, the Chief and Councillors can take no further action concerning the subject matter of the petition, other than as the same affects essential services or as may cause significant financial loss to Little Pine First Nation, until conclusion of the referendum vote pursuant to such petition.

Legislation

7.06 Except for *The Government Act*, all legislation of Little Pine First Nation is enacted, amended or repealed by referendum passed by a simple majority of those eligible voters who voted in the referendum, and a referendum is conducted in accordance with legislation of Little Pine First Nation governing referendums, subject to the following rules:

- (a) The Government will do the following:
 - (i) Formulate the question to be put to the eligible voters;
 - (ii) Set a voting day;
 - (iii) Appoint an independent Referendum Officer.

(b) The Referendum Officer, or a Deputy Referendum Officer(s) designated by the Referendum Officer, does the following:

(i) Prepares a voters list, and posts the list in the main Administrative Office of Little Pine First Nation at least forty-two (42) days before the voting day;

(ii) Designates the voting location(s);

(iii) Posts a Notice of Referendum in the main Administrative Office of Little Pine First Nation at least forty-two (42) days before the voting day;

(iv) At least forty-two (42) days before the voting day, and at least fourteen (14) days before the information meeting described below, sends by mail to the last known address of the eligible voters or hand delivers to such persons a mail-in voting package consisting of a copy of the Notice of Referendum, voting instructions, a declaration, an envelope with postage prepaid, a ballot initialled by the Referendum Officer or a Deputy Referendum Officer designated by the Referendum Officer, a ballot envelope, copy of the legislation, as may be applicable, and an information document as to the subject of the vote;

(v) Sends by mail or hand delivers the mail-in voting package to eligible voters after the forty-two (42) days, in circumstances where the eligible voter lost the mail-in voting package or spoiled the ballot as originally sent by mail or hand delivered to such eligible voter;

(vi) Conducts at least one (1) information meeting on the subject of the vote with such meeting being held on Little Pine Territory;

(vii) Insures that all eligible voters whether resident off of or on Little Pine Territory can vote in person on voting day, provided if an eligible voter also voted by mail, the ballot cast in person will be counted and not the mail-in ballot;

(viii) Uses secret ballot voting procedures;

(ix) Completes a certificate confirming satisfaction of the above provisions and confirming the results of the referendum, and provides an original copy of the same to the Government.

The above procedure is valid even though some and not all of the eligible voters received the mail-in package provided substantially all of such eligible voters received the same. The onus to show that less than substantially all of the eligible voters received a mail-in voting package is on the person asserting the same.

Incorporation **7.07** *The Government Act* is incorporated as part of all legislation enacted by Little Pine First Nation to the extent *The Government Act* has relevance to such legislation, without the requirement of specific reference incorporating *The Government Act* in such legislation.

Repugnant Legislation **7.08** Legislation enacted by Little Pine First Nation that is inconsistent with *The Government Act* is invalid to the extent of the offending provisions.

Powers **7.09** The Government, the Council of Elders and the Judicial Appeals Tribunal cannot exercise their respective powers in contravention of *The Government Act* or legislation of Little Pine First Nation.

ARTICLE EIGHT

MEETINGS OF CITIZENS

Minimum Number **8.01** In each fiscal year, the Government will call at least two meetings of eligible voters held on Little Pine Territory called a General Band Meeting.

Notice **8.02** The notice for a General Band Meeting is given by the Chief and Councillors to the eligible voters of Little Pine First Nation by way of regular mail sent to the last known address of each of the eligible voters and post marked at least twenty-one (21) days before such meeting. The above notice is valid even though some and not all of the eligible voters received the notice provided substantially all of such eligible voters received the same. The onus to show that less than substantially all of the eligible voters received the notice is on the person asserting the same.

Chairman **8.03** The Chairman of each General Band Meeting is the Chief or the designate of the Chief, and if there is no Chief or the Chief fails or refuses to be the Chairman or designate a Chairman for a General Band Meeting, then the Chairman is selected by the majority of Little Pine eligible voters present at such General Band Meeting.

- Secretary **8.04** The Secretary for each General Band Meeting is determined by the Chief or the designate of the Chief, and in the event such persons fail to make such determination, the majority of eligible voters present at such meeting determines the Secretary.
- Power **8.05** Except as is specifically provided in legislation of Little Pine First Nation, a General Band Meeting, or any other meeting of Citizens of Little Pine First Nation, has no legislative or executive power, and compliance with the request by a third party or under a contract or trust to obtain consent at a General Band Meeting to a decision affecting Little Pine First Nation is regarded as procedural only.
- Meeting Rules **8.06** All meetings of Little Pine First Nation officials and Citizens follow an agenda and use fair and reasonable rules of order to carry out the business on the agenda.

ARTICLE NINE

MANAGEMENT OF LANDS, RESOURCES AND ENVIRONMENT

- Rights to Manage **9.01** Little Pine First Nation will manage its lands, resources and environment to the extent permitted by law.
- Communal Right **9.02** Little Pine First Nation lands and resources are for the communal benefit of all citizens of Little Pine First Nation.
- Land Management **9.03** Little Pine First Nation will establish a *Lands and Resources Management Act* for all of the lands and resources of Little Pine First Nation to be enacted within twelve (12) months of the date of passing of *The Government Act* and if not passed, then such proposed Act with revisions is submitted for passing each year thereafter until passed.
- Disposition of Rights **9.04** No rights or interests in Little Pine First Nation lands and resources can be granted or maintained, except in accordance with the *Lands and Resources Management Act* and such rights or interests cannot abrogate or violate the right of Little Pine First Nation Citizens to the communal benefit of such lands and resources.
- TLE Quantum **9.05** Little Pine First Nation will take all reasonable steps to realize its full Treaty Land Entitlement under the Saskatchewan Treaty Land Entitlement Framework Agreement, Band Specific Agreement and Little Pine Band Treaty Land Entitlement Trust Agreement so that Little Pine First Nation purchases the full quantum acreage under such agreements being 92,870.31 acres, and

Little Pine First Nation, from and after January 1, 2003 will use at least seventy-five (75%) percent of the rent and other revenue from land making up Little Pine First Nation territories, less reasonable expenses associated with acquiring and managing the same, to purchase such acreage without further and other authority to do the same.

ARTICLE TEN

EDUCATION

Central
Component

10.01 Little Pine First Nation regards the Education of Little Pine First Nation Citizens as a central component and vehicle for long-term betterment of Little Pine First Nation and an exercise of the right to education under Treaty No. 6.

Education
Protection

10.02 In the event budget reductions are required to deal with deficits of Little Pine First Nation, the Education Program of Little Pine First Nation is the last to have budget reductions and there will be no reductions to the education budget of Little Pine First Nation that materially and adversely affects the quality of education for the children of Little Pine First Nation.

ARTICLE ELEVEN

CULTURE AND TRADITION

Preservation

11.01 Little Pine First Nation will advance and preserve its culture, tradition, heritage and language.

Official
Languages

11.02 The two official languages in Little Pine Territory are Cree and English.

ARTICLE TWELVE

ACCOUNTABILITY

Forced Elections

12.01 Legislation of Little Pine First Nation may contain specific provisions which if violated by the Government requires that the Chief and/or any of the Councillors of Little Pine First Nation be removed from office and that an election be called, and in the event circumstances bring such provisions into effect, the Government does the following:

- (a) Forthwith call an election for the positions of Chief and Councillors of Little Pine First Nation in accordance with the legislation of Little Pine First Nation, governing elections and the Chief and each of Councillors are permitted to be a candidate for office in such election, unless legislation of Little

Pine First Nation expressly prohibits such persons from so being a candidate; and

(b) Not create new financial obligations for Little Pine First Nation and only pay sums for essential services of Little Pine First Nation until the election, as aforesaid, is held.

ARTICLE THIRTEEN

RATIFICATION, AMENDMENT, REPEAL AND EFFECT

Majority
Requirement

13.01 *The Government Act* is enacted, repealed and amended by a vote of the eligible voters of Little Pine First Nation, provided:

(a) 50% plus one of the eligible voters of Little Pine First Nation vote; and

(b) 50% plus one of those voters who voted did so in favour of the enactment, repeal or amendment.

Clean Slate
Transition

13.02 *The Government Act* repeals all previous legislation made by Little Pine First Nation.

Effect

13.03 *The Government Act* will take effect midnight on the date such legislation is passed.

**OCEAN MAN FIRST NATION
PROPERTY ASSESSMENT AND TAXATION BY-LAW
TAXATION AMENDING BY-LAW
BY-LAW NO. 2001-02**

[Effective October 1, 2001]

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

AND WHEREAS the Council of the Ocean Man First Nation, enacted the *Ocean Man First Nation Property Assessment and Taxation By-law* on June 07, 1999;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of amending the *Ocean Man First Nation Property Assessment and Taxation By-law*.

SHORT TITLE

1. This by-law may be cited as the *Ocean Man First Nation Property Assessment and Taxation Amending By-law*.

2. Section 32(4) of the *Ocean Man First Nation Property Assessment and Taxation By-law* is amended by deleting it and substituting the following:

“**32.**(4) The members of the Assessment Review Committee and each substitute member actually appointed to act, shall be paid for his or her services as a member of the Assessment Review Committee as follows:

(a) for members chosen under Section 32(1)(a) the rate shall be the reasonable fee per day agreed to between the Chief and Council and the member, for time spent on activities related to the Assessment Review Committee.

(b) for members chosen under Section 32(1)(b) and 32(1)(c) the rate shall be \$150.00 per day for time spent on activities related to the Assessment Review Committee.”

APPROVED AND PASSED at a duly convened meeting of the Ocean Man First Nation Chief and Council, this [22nd] day of May, 2001.

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

[Laura Big Eagle]

Chief

[Christine Grealey]

Councillor

[Lillian Big Eagle]

Councillor

[Marion Standingready]

Councillor

**OCEAN MAN FIRST NATION
PROPERTY ASSESSMENT AND TAXATION BY-LAW
TAXATION AMENDING BY-LAW
BY-LAW NO. 2001-03**

[Effective November 20, 2001]

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

AND WHEREAS the Council of the Ocean Man First Nation enacted the *Ocean Man First Nation Property Assessment and Taxation By-law* on June 07, 1999;

NOW BE IT HEREBY RESOLVED that the following by-law be hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsection 83(1) for the purpose of amending the *Ocean Man First Nation Property Assessment and Taxation By-law*, effective for the 2001 taxation year.

SHORT TITLE

1. This by-law may be cited as the *Ocean Man First Nation Property Assessment and Taxation Amending By-law*.

2. Section 11(3) of the *Ocean Man First Nation Property Assessment and Taxation By-law* is amended by deleting it and substituting the following:

“**11.**(3) Taxes shall be levied by applying the rate of tax against each one thousand (\$1,000) dollars of assessed value of the land and improvements, with no deduction or adjustment unless approved by the Chief and Council.”

3. Section 12 of the *Ocean Man First Nation 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 the later of August 31 or within thirty (30) days of the tax notice being mailed of the year in which they are levied.”

4. Section 13(1) of the *Ocean Man First Nation Property Assessment and Taxation By-law* is simply amended by adding the following:

“**13.**(1) After the phrase “forthwith furnish to the assessor” add in “or tax administrator”.”

5. Section 19 of the *Ocean Man First Nation Property Assessment and Taxation By-law* is amended by deleting it and substituting the following:

“**19.** No later than sixty (60) days before taxes are due in the current year or by October 31 the assessor or tax administrator shall prepare an assessment roll containing the following particulars:

(a) to (h) remain the same.”

6. Section 24 of the *Ocean Man First Nation Property Assessment and Taxation By-law* is amended by deleting it and substituting the following:

“**24.** The tax administrator or assessor shall mail a notice of assessment, no later than sixty (60) days before taxes are due in the current year or by October 31, to every person named in the assessment roll in respect of each interest in land for which that person is liable to taxation or for which grants-in-lieu of taxes may be sought.”

7. Section 26 of the *Ocean Man First Nation Property Assessment and Taxation By-law* is amended by deleting it and substituting the following:

“**26.** The assessor or tax administrator shall amend the assessment roll to effect the necessary changes but subject to section 28, shall not make any amendments after October 31 of the current taxation year.”

8. Section 33(2) of the *Ocean Man First Nation Property Assessment and Taxation By-law* is amended by deleting it and substituting the following:

“**33.**(2) An appellant shall file an appeal by delivering a notice of appeal containing the information set out in Schedule IV to the Assessment Review Committee at the address set out in the assessment notice. The notice of appeal shall be filed within thirty (30) days of receipt of the assessment notice.”

9. Section 34(4) of the *Ocean Man First Nation Property Assessment and Taxation By-law* is amended by deleting it and substituting the following:

“**34.**(4) Chief and Council may appoint a Secretary of the Assessment Review Committee.”

10. Section 35(1) of the *Ocean Man First Nation Property Assessment and Taxation By-law* is amended by deleting it and substituting the following:

“**35.**(1) The assessor, or his or her designate, may, subject to the consent of all parties involved, be a party to all appeal proceedings under this by-law and the Assessment Review Committee shall give the assessor thirty (30) days written notice of any appeal and a reasonable opportunity to be heard at any appeal proceedings.”

11. Section 40(4) of the *Ocean Man First Nation Property Assessment and Taxation By-law* is amended by deleting it and substituting the following:

“**40.**(4) The Assessment Review Committee may order that the costs of a proceeding before the Committee be paid by or apportioned between the persons affected by the appeal.”

12. Sections 41(3), 41(4), 41(6) and 41(7) of the *Ocean Man First Nation Property Assessment and Taxation By-law* are amended by simply adding the following:

“**41.**(3), **41.**(4), **41.**(6) and **41.**(7). after the word “assessor” add in “or tax administrator”.”

13. Section 46(1) of the *Ocean Man First Nation Property Assessment and Taxation By-law* is amended by deleting it and substituting the following:

“**46.**(1) Subject to sections 47 and 48, taxes levied in a tax notice mailed under section 42 are due and payable the later of August 31 or within thirty (30) days of the tax notice being mailed. Payment is to be made to the address designated within the tax notice notwithstanding that an appeal under Part X may be pending.”

APPROVED AND PASSED at a duly convened meeting of the Ocean Man First Nation Chief and Council, this [16th] day of October, 2001.

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

[Laura Big Eagle]

Chief

[Christine Grealey]

Councillor

[Marion Standingready]

Councillor

**WHITECAP DAKOTA/SIOUX FIRST NATION
PROPERTY ASSESSMENT AND TAXATION BY-LAW**

[Effective November 3, 2001]

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WHEREAS pursuant the *Indian Act*, and specifically paragraph 83(1)(a), the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, in the reserve, including rights to occupy, possess or use land, in the reserve.

AND WHEREAS the Council of the Whitecap Dakota/Sioux First Nation 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 Whitecap Dakota/Sioux First Nation at a duly convened meeting, enacts the following by-law.

SHORT TITLE

1. This by-law may be cited as the *Whitecap Dakota/Sioux First Nation Property Assessment and Taxation By-law*.

PART I
INTERPRETATION

2.(1) In this by-law,

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

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

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

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

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

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

“Band or First Nation” means the Whitecap Dakota/Sioux First Nation being a band within subsection 2(1) of the Act;

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

“Chief and Council”, or “Council” means the Chief and Council of the Whitecap Dakota/Sioux First Nation (selected according to the custom of the Band or under subsection 2(1) and section 74 of the Act);

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

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

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

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

- (b) anything erected or placed in or upon, or affixed to an improvement, so that without special mention it would be transferred by a transfer of land;
- (c) any item of immovable machinery and equipment which is prescribed assessable by band council resolution; or
- (d) a manufactured home.

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

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

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

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

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

- (a) is used or designed for use as a dwelling or sleeping place; and
- (b) is constructed or manufactured to be moved from one point to another by being towed or carried unless licensed or able to be licensed and equipment to travel on a public highway;
- (c) is a business office or premises; and
- (d) is accommodation for any other purpose;

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

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

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

“Registrar” means the Lands Administrator for the Whitecap Dakota/Sioux First Nation as appointed by Chief and Council;

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

“Reserve” means Whitecap Dakota/Sioux First Nation as such reserves are defined in the *Indian Act*, Section 2(1) and, any future reserves or any additions to existing reserves which may be created pursuant to any Settlement and Trust Agreement;

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

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

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

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

“taxation authority” means the Chief and Council of the Whitecap Dakota/Sioux First Nation;

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

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

PART II

ADMINISTRATION

3.(1) Council may appoint a tax administrator for a specified or indefinite term to administer this by-law.

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

PART III

APPLICATION OF BY-LAW

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

PART IV
LIABILITY TO TAXATION

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

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

6. The following interests in land are not subject to taxation:

- (a) any interest in land of the Band or of a member of the Band;
- (b) any interest in land of a corporation, all the shareholders of which are members of Council, and which interest in land is held for the benefit of all the members of the Band;
- (c) a building used exclusively for school purposes and the land necessary as the site for the building;
- (d) a building occupied by a religious body and used chiefly for divine service, public worship or religious education, and the land necessary as the site for the building;
- (e) a building, or any part thereof, used as a university, technical institute, or public college, not operated for profit, and the land necessary as the site for the building;
- (f) an institutional building used chiefly for the purpose of providing housing accommodation for the elderly or person suffering from physical or mental disability, not operated for profit, and the land necessary as the site for the building;
- (g) a cemetery to the extent that it is actually used for burial purposes.

7. Notwithstanding section 6, all interests in land are liable to service and local improvement charges under Part XVII to this by-law.

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

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

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

PART V
LEVY OF TAX

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

11.(1) On or before April 30 in each calendar year or as soon thereafter as practicable, Council shall adopt a by-law to impose tax rates on interests in land subject to taxation under this by-law. Taxes levied under this by-law apply to the calendar year in which the levy is first made and are based upon the assessed values of the interest in land and improvements as determined under this by-law.

11.(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.

11.(3) Taxes shall be levied by applying the rate of tax against each one thousand (\$1,000.00) dollars of assessed value of the land and improvements.

12. Taxes levied in the taxation notice mailed under section 24 are due and payable on August 31 of the year in which they are levied.

PART VI
INFORMATION FOR ASSESSMENT ROLL

13.(1) Every person liable for tax shall, within 15 days from the date of a request, forthwith furnish to the assessor, in writing and signed, the information requested in Schedule I concerning the land used or occupied by that person and without restricting the generality of the foregoing, including: purchase price; terms and covenants in leases; construction costs; costs of alterations and repairs; income and expense information or, rents payable, paid or agreed to be paid.

13.(2) Where an assessor does not receive the information referred to in subsection (1) within 15 days of the request, or is not satisfied that the information received is accurate, the assessor shall value the interest in land on the basis of information in his or her possession.

PART VII
ASSESSED VALUE

14.(1) Council may appoint by band council resolution one or more assessors for a definite or indefinite term.

14.(2) An appointment under subsection (1) may be for the purpose of classifying and valuing particular interests in land in the assessment area and applying exemptions in accordance with section 6 as set out in the band council resolution.

15. For the purpose of determining the actual value of an interest in land for an assessment roll, the valuation date is July 1 of the year during which the assessment roll is completed.

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

- (a) an interest in land and all other properties were in the physical condition that they are in on October 31 following the valuation date; and
- (b) the permitted use of the property and all other interests in lands were the same as on October 31 following the valuation date.

17.(1) The assessor shall assess interests in land according to the classes of real property as set out in Schedule II.

17.(2) Except as otherwise provided in this by-law, for the purposes of assessing interests in land the assessor shall use the practices and regulations established under the Saskatchewan Assessment Management Agency (appropriate provincial legislation) as amended from time to time.

18.(1) Except as provided in subsections 17(2) and 18(3), the assessor shall value land and improvements at their actual value.

18.(2) The assessor shall determine the actual value of the following, using the equivalent rates which would be applied of the interest in land were held in the province of Saskatchewan:

- (a) the polelines, metallic or fibre optic cables, towers, poles, wires, transformers, conduits, and mains of a telecommunication, trolley coach, bus, or electrical power corporation, but not including substations;
- (b) the track in place of a railway corporation;
- (c) the pipelines of a pipeline corporation for the transportation of petroleum, petroleum products, or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right of way, but not including distribution pipelines, pumping equipment, compressor equipment, storage tanks and buildings;
- (d) the right of way for polelines, cables, towers, poles, wires, transformers, conduits, mains and pipelines referred to in paragraphs (a) and (c);
- (e) the right of way for track referred to in paragraph (b).

18.(3) Notwithstanding subsection (1), if Council has, in a lease or other instrument granting an interest in land, placed a restriction on the use of the land, the assessor shall consider the restriction.

18.(4) The duration of the interest in land or the right of Council to terminate an interest in land is not a restriction within the meaning of subsection (3).

PART VIII

THE ASSESSMENT ROLL

19.(1) No Later than April 1 of each taxation year the assessor shall prepare an assessment roll containing the following particulars:

- (a) the name and last known address of the person or entity assessed;
- (b) an accurate or legal description of the land;
- (c) the classification of
 - (i) the land, and
 - (ii) the improvements;
- (d) the actual value by classification of
 - (i) the land, and
 - (ii) the improvements;
- (e) the total assessed value;
- (f) the total assessed value of exemptions from taxation, where applicable;
- (g) the total net taxable value; and
- (h) any other necessary information.

20. The assessor shall include in the assessment roll the particulars set out in section 19 for any interest in land in respect of which grants-in-lieu of taxes may be accepted.

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

22.(1) A person whose name appears in the assessment roll shall give written notice to the tax administrator of any change of address.

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

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

23.(2) On approval, the assessment roll is open to inspection in the Whitecap Dakota/Sioux First Nation Band Office by any person during regular business hours.

24. The tax administrator or the assessor shall no later than May 30 of the taxation year mail a notice of assessments to every person named in the assessment roll in respect of each interest in land for which that person is liable to taxation or for which grants-in-lieu of taxes may be sought.

25. The notice of assessment shall be in the form set out in Schedule III or a form approved by Chief and Council and shall contain the information set out in the assessment roll in respect of that interest in land and shall contain a statement as to the right of appeal.

PART IX

AMENDMENTS TO ASSESSMENT ROLL

26. Where the assessor finds that during the current taxation year;

- (a) a taxable interest in land is not entered in the assessment roll;
- (b) the value of an interest in land is not the same as the valuation entered in the assessment roll by reason of
 - (i) the demolition, destruction or damaging of an improvement,
 - (ii) new construction or new improvements,
 - (iii) a change in a permitted use, or
 - (iv) a subdivision;
- (c) there has been a change in the possession, use or occupation;
- (d) there is a clerical error; or
- (e) there has been a change in the eligibility for an exemption from taxation;

the assessor shall amend the assessment roll to affect the necessary changes but subject to section 28, shall not make any amendments after July 1 of the current taxation year.

27. Where the assessment roll is amended, the assessor shall, as soon as practical after adoption of the amended assessment roll by band council resolution, mail a notice in the form set out in Schedule III or a form approved by Chief and Council in respect of the amended assessment to each person affected.

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

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

the assessor shall issue an amended assessment notice, in the form set out in Schedule III or a form approved by Chief and Council, for the current year and for each previous year during which the condition giving rise to the amendment to the assessment roll existed.

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

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

31. Where Council approves an amendment to the assessment roll for the current year, the tax administrator shall forthwith refund any excess taxes that have been paid, together with interest at the rate of five (5) per cent per annum. Any unpaid balance shall, subject to notice of assessment and taxation, be due and payable, notwithstanding a receipt or certificate given by the tax administrator.

PART X

APPEALS

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

- (a) one person who is or was duly qualified to practice law in the Province of Saskatchewan, or who is or was a Judge of a Provincial, County or Supreme Court in the Province of Saskatchewan;
- (b) one person who has sat as a member of an appeal board to review assessments in and for the Province of Saskatchewan;
- (c) one person who is a member of the Whitecap Dakota/Sioux First Nation Band who does not have any direct or indirect financial interest in any real property assessment to which an appeal relates, as set out in section 2.1.

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

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

32.(4) Each member of the Assessment Review Committee and each substitute member actually appointed to act, shall be paid for his or her services as a member of the Assessment Review Committee at a rate of \$150.00 per day for time spent on activities related to the Assessment Review Committee.

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

- (a) is convicted of an offense under the Criminal Code (Canada);
- (b) fails to attend three (3) consecutive appeal hearings; or
- (c) fails to perform any of his or her duties under this by-law in good faith and in accordance with the terms of this by-law.

33.(1) A person whose name appears in the assessment roll may appeal to the Assessment Review Committee in respect of:

- (a) the liability to assessment;
- (b) the assessed value;
- (c) the assessment classification; or
- (d) any alleged error or omission.

33.(2) An appellant shall file an appeal by delivering a notice of appeal containing the information set out in Schedule IV to the Assessment Review Committee at the address set out in the assessment notice within 30 days of the mailing of the Notice of Assessment.

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

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

33.(5) Where an appeal is taken with respect to an amended assessment notice, the appeal shall be confined to the amendment.

34.(1) The Assessment Review Committee shall:

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

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

34.(2) In performing their duties under this by-law, the members of the Assessment Review Committee shall:

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

34.(3) The Chairperson of the Assessment Review Committee shall:

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

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

34.(5) The Secretary of the Assessment Review Committee shall:

- (a) have the custody and care of all records regulations, documents and orders made by or pertaining to the Committee; and
- (b) relating to his or her office follow the direction of the Chairperson or the Committee.

35.(1) The assessor, or his or her designate, shall be a party to all appeal proceedings under this by-law and the Assessment Review Committee shall give the assessor thirty (30) days written notice of any appeal and a reasonable opportunity to be heard at any appeal proceedings.

35.(2) The Assessment Review Committee shall give the Band Council thirty (30) days, or less with the consent of the Band Council, written notice of, and an opportunity to be heard at any appeal proceedings which raise issues of law regarding anything done under this by-law.

36.(1) A majority of the members of the Assessment Review Committee constitutes a quorum.

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

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

36.(4) Chief and Council by band council resolution may establish procedures for the conduct of the proceeding of the Assessment Review Committee at the hearing.

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

- (a) has a direct or indirect financial interest in any property assessment to which an appeal relates;
- (b) is the Chief or a member of Council;
- (c) is an employee of the Band or Council;
- (d) has financial dealing with the Band or Council which might reasonably give rise to a conflict of interest and impair that person's ability to deal fairly and impartially with an appeal as required under the terms of this by-law.

38.(1) Subject to section 41(2), the sittings of the Assessment Review Committee shall:

- (a) commence no later than ninety (90) days after the final date for submission of the Notice of Appeal referred to in section 33; and
- (b) be completed within ninety (90) days of their commencement as set out in paragraph 1(a).

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

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

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

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

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

- (a) the Chairperson of the Committee Shall sign and issue the Notice and the party shall serve it on the witness at least two (2) days before the appeal;
- (b) the Notice shall be in the form attached as Schedule VI.

39.(4) The party requesting the attendance of a witness shall pay a two (\$2) dollar witness fee plus reasonable traveling expenses to the witness to attend and give evidence before the Assessment Review Committee, on the time and date set out in the Notice.

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

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

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

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

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

41.(1) Within thirty (30) days from the completion of hearing all appeals, except those adjourned under subsection 41(2), The Assessment Review Committee shall submit to Council its decision on each appeal, including the vote of each member of the Committee, either in favor of, or against allowing the appeal.

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

41.(3) Within fifteen (15) days from the receipt of the decision of the Assessment Review Committee, Chief and Council shall instruct the head assessor

to prepare a final assessment roll including any amendments resulting from the decisions in subsection (1).

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

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

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

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

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

- (a) verify that the roll has been amended according to the decisions of the Assessment Review Committee under subsections (3) and (6);
- (b) authenticate the assessment roll by affixing to it a sworn or affirmed statement in the form prescribed by Chief and Council; and
- (c) forward the authenticated assessment roll to the taxation authority.

42.(1) Where Council adopts an assessment roll, and after notices of assessment are mailed pursuant to section 24, the tax administrator shall mail to every person whose name appears in the assessment roll, a tax notice in the form set out in Schedule VII, in respect of each interest in land for which that person is liable to taxation, and, in the case of an amended assessment roll that has been adopted, the tax administrator shall mail an amended tax notice to every person affected by the amendment.

42.(2) The tax notice referred to in subsection (1) shall contain the information set out in Schedule VII which includes the particulars of any arrears and interest, where payment is to be made, and the manner of payment.

43.(1) The tax administrator shall enter the date of mailing the tax notice on the assessment roll.

43.(2) The mailing of the tax notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

44. Where applicable, a tax notice shall state that taxes are payable in conjunction with periodic lease payments under Part XIII.

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

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

PART XII

DUE DATE AND INTEREST

46.(1) Subject to sections 47 and 48, taxes levied in a tax notice mailed under section 42 are due and payable as of August 31 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.

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

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

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

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

47. Where taxes are due and payable in conjunction with payment of rent under Part XIII, the proportionate payment is due and payable on the date that the rent is due and payable.

48. Where an assessment roll is amended under this by-law, it shall, for the purposes of this Part, be deemed to be amended as of the date of adoption of the assessment roll under section 23.

49. If all or any portion of taxes remains unpaid on December 31 of the year there are first levied, the unpaid portion shall accrue interest at six (6) per cent above the Bank of Canada prime rate as it is on the first of each month and shall be compounded annually.

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

PART XIII

PERIODIC PAYMENTS

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

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

PART XIV

RECPEIPTS AND CERTIFICATES

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

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

PART XV

APPLICATION OF RESERVES

55.(1) All moneys raised under this by-law shall be placed in a special account or accounts.

55.(2) Moneys raised shall include:

- (a) taxes;
- (b) grants-in-lieu of taxes;
- (c) interest; and
- (d) amount collected on account of costs.

55.(3) Subject to section 56, an expenditure made out of moneys raised under this by-law shall be made under authority of a separate by-law.

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

- (a) refunds of overpayment and interest;
- (b) all expenses of preparation and administration of this by-law;
- (c) remuneration of the assessor and the tax administrator;
- (d) all legal costs and other expenses of enforcement of this by-law.

PART XVI

COLLECTION AND ENFORCEMENT

Proof of Debt

57. The taxation authority may charge the person named in an assessment roll with all reasonable costs incurred in the collection of taxes or other costs imposed by this by-law. Such costs shall be in accordance with Schedule VIII to this by-law.

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

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

Special Lien and Priority of Claim

59.(1) Taxes due and payable are a special lien and encumbrance of the interest in land.

59.(2) The special lien and encumbrance referred to in section 59(1) attaches to the interest in land being taxes, and without limiting the foregoing, attaches to the interest in land of a subsequent holder.

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

59.(4) The tax administrator may register a certificate issued under section 58(2) in either register on or after January 2nd following the year in which the taxes are imposed.

59.(5) Pursuant to section 59(4), the special lien and encumbrance shall have priority over every subsequently registered claim, privilege, lien, charge, security interest, or encumbrance of every person.

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

59.(7) The special lien and encumbrance is not lost or impaired by reason of any technical error or omission.

Demand for Payment and Notice of Enforcement Proceedings

60.(1)(a) Except for tax proceedings postponed pursuant to subsection 60.1(1), on or after January 2nd following the year for which taxes are imposed, the tax administrator shall prepare a list of outstanding taxes and of the persons liable for payment.

(b) Within thirty (30) days of completion of the list pursuant to subsection 60(1), the tax administrator shall mail, in the form set out in Schedule X, a Demand for Payment and Notice of Enforcement Proceedings to every person named on the list, and to every locatee, tenant, agent or person whose rights, property or otherwise, may be affected by the enforcement proceedings.

(c) For the purposes of this section the mailing of a Demand for Payment and Notice of Enforcement Proceedings is deemed to be delivery to the addressee.

(d) Upon the expiration of the thirty (30) day period provided in the Demand for Payment and Notice of Enforcement Proceedings delivered pursuant to section 60(2), the tax administration shall request authorization from Council to commence enforcement proceedings against the tax debtors. Council may direct the tax administrator to commence enforcement proceedings.

(e) Prior to the authorization of any of the enforcement proceedings set in sections 61, 63, 54, 65 and 66, Council shall consult with any affected locatee.

60.(2) Council may upon application by the tax debtor:

(a) Postpone taking enforcement proceedings for a specified period; or

(b) reduce or remit the taxes where Council determines that:

(c) full payment would result in undue hardship to the tax debtor; or

(d) it is necessary and in the best interest of the Band to effect a transfer of the tax debtor's interest.

60.3 Council may, from time to time, provide by band council resolution for the reduction of taxes due by taxpayers for a taxation year by an amount equal to or less than the amount to which the taxpayers would be entitled in accordance with the home owner grant legislation that would apply if the taxpayer's interest in land was subject to taxation by a municipality.

Distress: Seizure of Goods

61.(1) With the authorization of Council, the tax administration may proceed by way of distress if the taxes or any portion thereof remain unpaid after the thirty (3) day provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 or the period specified by Council pursuant to section 60.1(1) has expired.

61.(2) The tax administrator shall serve a Notice of Distress on the tax debtor and provide a copy of same to the locatee, where applicable, in the form set out in Schedule XI.

61.(3) If the taxes, or any portion thereof, remain outstanding, no goods seized pursuant to subsection (3) which are located on reserve shall be removed therefrom, and any such removal shall be considered a trespass. Without restricting the generality of the foregoing, no such goods shall be seized by a bailiff, sheriff, assignee or liquidator or trustee, or authorized trustee in bankruptcy, except under the authority of Council.

61.(4) So long as the taxes, or any portion thereof, remain outstanding, no goods seized pursuant to subsection (3) which are located on reserve shall be removed therefrom, and any such removal shall be considered a trespass. Without restricting the generality of the foregoing, no such goods shall be seized by a bailiff, sheriff, assignee or liquidator or trustee, or authorized trustee in bankruptcy, except under the authority of Council.

Distress: Sale of Goods Seized by Distress

62.(1) If the tax administrator seizes by distress the tax debtor's goods pursuant to subsection 61(3), and the tax debtor does not commence legal proceedings in a court of competent jurisdiction with sixty (60) days after the date of seizure challenging such seizure, the goods may be sold in accordance with this Part and the tax debtor is estopped from denying the validity of the seizure and the sale of such goods.

62.(2) If the outstanding taxes have not been paid in full sixty (60) days after a seizure by distress pursuant to section 61(3), the goods seized will be deemed to have been abandoned by the tax debtor and may be sold by public auction, the proceeds of which will be used for payment of the outstanding taxes.

62.(3) A Notice of Sale of Goods Seized by Distress in the form of Schedule XII shall be published in at least one (1) newspaper of general local circulation for seven (7) days prior to the sale, and shall be posted on the tax debtor's premises located on reserve.

62.(4) The sale of the goods seized by distress shall be conducted at the time and place advertised pursuant to subsection (3), unless it is necessary to adjourn

such sale, in which case an additional notice shall be published in the manner provided by subsection (3).

62.(5) Any surplus resulting from the sale conducted pursuant to subsection (4), after deducting all liabilities of the tax debtor, including all costs and charges arising from the sale, shall be paid to the tax debtor. In the event that the tax administrator is uncertain who is entitled to such surplus, the tax administrator shall pay such money into court by way of interpleader action.

62.(6) Goods of a tax debtor that would be exempt from seizure under a writ of execution issued by a superior court of the province in which the seizure is made are exempt from seizure under this section.

Sale of Improvement or Proprietary Interest

63.(1) If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 or the period specified by Council pursuant to subsection 60.1(1) has expired, Council may authorize the tax administrator to proceed by way of sale of improvements or propriety interest. The tax administrator shall serve the tax debtor and, where applicable, the locatee, a Notice of Sale of Improvements and Disposition of Interest in Land in the form of Schedule XIII.

63.(2) On June 30 following the year in which the taxes are imposed or, if enforcement proceedings are postponed under subsection 60.1(1), six (6) months from the end of the period specified by Council, and upon the failure of the tax debtor to pay the outstanding taxes or to commence legal proceedings in a court of competent jurisdiction challenging the sale or disposition, the tax administrator shall sell the improvements or dispose of the interest of the tax debtor in the Reserve by public auction, or pursuant to subsection (3) by public tender.

63.(3) Council shall prescribe the method of public tender, including the conditions of sale, method of publication or circulation, and conditions attached to the acceptance of any offer.

63.(4) A Notice of Sale of Improvements and Disposition of Interest in Land in the form of Schedule XIII to this by-law shall be published in at least one (1) newspaper of general local circulation for seven (7) days prior to the sale, and shall be posted on the tax debtor's premises located on reserve.

63.(5) The sale of the improvements and disposition of interest in land shall be conducted at the time and place advertised pursuant to subsection (3), unless it is necessary to adjourn such disposition. If an adjournment is necessary an additional notice shall be published in the manner provided by subsection (3).

63.(6) With prior approval of Council, the tax administrator may at any sale and disposition conducted pursuant to subsection (2) or (4), set an upset price equal

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

63.(7) Where the tax administrator sets an upset price pursuant to subsection (6), and there is no bid at the sale and disposition conducted pursuant to subsection (2) or (4) that is equal to or greater than the upset price, the taxation authority shall be deemed to be the purchaser and shall acquire the interest in the land free and clear of all encumbrances or charges.

63.(8) At any time within six (6) months after the sale and disposition held pursuant to subsection (2) or (4), the tax debtor may redeem his or her interest in land by paying to the tax administrator the full amount of all taxes for which the interests are disposed, together with all taxes which have subsequently fallen due and the reasonable costs incurred by the taxing authority in disposing of the interest.

63.(9) If upon the expiration of the redemption period provided by subsection (8), any portion of the taxes remains outstanding, the disposition of the interest shall be considered final and with Ministerial consent, the purchaser shall obtain title to the interest in land. The tax administrator shall certify the transfer in the form provided in Schedule XIV and shall register it in one or both registries and shall serve it on the tax debtor.

63.(10) Upon the filing of the certificate provided by subsection (9), the purchaser shall be substituted for the tax debtor as the holder of the interest in land, and in addition to any other obligation, shall be liable for all future taxes assessed against that interest.

63.(11) Upon the filing of the certificate provided by subsection (9), any surplus resulting from the sale and disposition conducted pursuant to subsection (2) or (4), after deducting all outstanding taxes of the tax debtor, including reasonable costs and charges arising from the sale and disposition, shall be returned to the tax debtor. In the event that the tax administrator is uncertain who is entitled to such surplus the tax administration shall pay such money into court by way of interpleader action.

63.(12) Upon the filing of the certificate provided by subsection (9), any remaining debt of the tax debtor with respect to that interest in land, including all reasonable costs and charges arising from the sale and disposition, shall be extinguished.

63.(13) If pursuant to subsections (7) and (9), the Band has become the owner of the interest in land, the tax administrator may sell such within ninety (90) days for not less than the upset price set pursuant to subsection (6).

Cancellation of Interest in Land Held by Taxpayer

64.(1) If the taxes or any part thereof unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served

pursuant to section 60 or the period specified by Council pursuant to subsection 60.1(1) has expired, Council may authorize the tax administrator to proceed by way of cancellation of the interest. The tax administrator shall serve a Notice of Cancellation of the tax debtor's interest in land in the form of Schedule XV.

64.(2) The tax administrator shall mail a copy of the notice referred to in subsection (1) to every place where the interest is registered and to the locatee, where applicable.

64.(3) Where taxes are not paid before June 30 of the year following the taxation year in which they were imposed or within six (6) months after the specified period if enforcement proceedings are postponed under subsection 60.1(1), Council may direct the tax administrator to cancel the lease, license or permit to occupy the interest in land. The tax administrator shall certify the cancellation in the form provided in Schedule XVI to this by-law and shall register it in the registers.

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

Forfeiture of Property

65.(1) Notwithstanding any other action for the recovery of taxes set out in this by-law, if any taxes remain unpaid twenty-four (24) months after the mailing of the Demand for Payment and notice of Enforcement served pursuant to section 60, the tax debtor's interest in land in respect of which the taxes remain unpaid shall, subject to subsections (2), (3), (4) and (5), be absolutely forfeited.

65.(2) The tax debtor's interest in land shall be forfeited under subsection (1) forty (40) days after the tax administrator serves a Notice of Forfeiture pursuant to subsection (4) in the form set out in Schedule XVII on the tax debtor and on anyone else who may be in lawful possession of the interest in land.

65.(3) Prior to serving the Notice of Forfeiture pursuant to subsection (4), the tax administrator shall obtain authorization from Council to proceed by forfeiture.

65.(4) The Notice of Forfeiture shall state;

- (a) that the interest in land held by the tax debtor is subject to forfeiture under this section;
- (b) the amount of all taxes, costs and fees due and payable on the date of the notice;
- (c) the date on which the interest in land held by the tax debtor will forfeit;
- (d) that the tax debtors has the right to prevent forfeiture by payment under this section; and

(e) that on forfeiture under this section, the interest held by the tax debtor in the reserve will be forfeited clear of all charges except those third party interests which otherwise attach to the interest in land.

65.(5) The Notice of Forfeiture shall be mailed or delivered to the tax debtor's last known address or to the address of the person specified in the records of the Taxation Authority.

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

- (a) includes all taxes then due and payable;
- (b) includes the reasonable costs incurred by the taxation authority in the forfeiture proceedings; and
- (c) is made before forfeiture occurs under this section.

65.(7) With the consent of the Minister, the tax administrator shall certify, in the form set out in Schedule XVIII to this by-law, that the interest in land held by the tax debtor has been forfeited and the Registrar shall record the document canceling the tax debtor's interest in the registers.

65.(8) Upon forfeiture of the tax debtor's interest in land the Taxation Authority shall acquire the interest in the land free and clear of all encumbrances or charges.

Absconding Taxpayer

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

In the alternative the tax administrator may apply to a court of competent jurisdiction for remedy, notwithstanding the fact that the time for payment of taxes has not yet expired.

Discontinuance of Services

67. If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 or the period specified by Council pursuant to subsection 60.1(1), Council may authorize that any services provided by the Band or pursuant to any contract with the Band, to the tax debtors or to the interest in land assessed

pursuant to his by-law be discontinued. A Notice of Discontinuance of Services in the form of Schedule XIX shall be delivered to the tax debtor and to the locatee, where appropriate, thirty (30) days prior to such discontinuance, and shall include the date, time and place within that thirty (30) days when the tax debtor or the locatee may appear before Council to show cause as to why the services should not be discontinued and Council shall determine whether or not it will discontinue such services.

PART XVII

SERVICE AND LOCAL IMPROVEMENT CHARGES

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

- (a) the construction or installation of a highway, lane, sidewalk, boulevard, sanitary or storm sewer, irrigation work, street lights, water supply system, parking facility, gas supply system, drain, or other works that benefit property in the area;
- (b) the maintenance, operation, repair or construction of works;
- (c) the cutting of grass or weeds or the trimming of trees or shrubbery on any highway, land or other public place;
- (d) the suppression of dust on any highway, land, or other public place;
- (e) the collection and disposal of garbage;
- (f) the collection and disposal of night soil or the contents of sewage holding tanks; and
- (g) notwithstanding subsections 1(a) to (f) inclusive, such other projects for the maintenance, improvement or repair of properties within the area as Council may determine to be necessary or beneficial.

68.(2) In this Part, “charge” means a local improvement charge and a service charge.

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

- (a) a uniform rate, or
- (b) rates for each class of property based on:
 - (i) the number of lineal feet along with the fronting or abutting lands;
 - (ii) the area determined by the fronting or abutting lands;

- (iii) the number of dwelling-units or commercial or industrial occupancies on the lands served; or
- (iv) the estimated or actual use or consumption of the service by occupants of the lands served.

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

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

- (a) publishing the notice prior to the meeting referred to in section 70 in a newspaper of general circulation on the reserve, if any;
- (b) posting the notice in the band administration offices and in prominent locations on the reserve; and
- (c) sending the notice by registered mail, in the form set out in Schedule XX to affected holders or occupiers who are not resident on the reserve and providing the locatee with a copy of the notice.

69.(2) It shall be sufficient notice under paragraph (1)(c) if the address in the current assessment roll is used.

69.(3) The notice shall state:

- (a) the intention of Council to have the work performed and to levy the charge;
- (b) the area in respect of which the charge is to be levied;
- (c) the rate at which the charge will be levied; and
- (d) that Council shall hold a public meeting to consider written and oral representations.

70.(1) On the date and at the time and place set out in the notice referred to in section 69. Council shall sit and receive and hear representations.

70.(2) Council shall not proceed with the charge until after it holds public meetings to consider representations.

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

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

71.(1) The tax administrator shall keep separate accounts for money raised by each charge under this Part.

71.(2) Council shall expend the money raised under this Part, and any interest that has accrued on that money, for the purpose and within the area stated in the implementing by-law.

72.(1) Charges under this Part shall be administered and enforced under this by-law in the same manner as taxes.

72.(2) For greater certainty charges are a special lien under Part XVI.

72.(3) The roll for a charge may be part of or a supplement to the assessment roll.

PART XVIII

GENERAL AND MISCELLANEOUS

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

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in an assessment roll, tax notice, or any notice hereunder; or
- (c) a failure of the taxation authority to do something within the required time.

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

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

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

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

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

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

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

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

THIS BY-LAW IS HEREBY ENACTED by the Chief and Council at a duly convened meeting held on [23] day of [July] , 2001.

[Darcy M. Bear]

Chief Darcy M. Bear

[Frank D. Royal]

Councillor Frank D. Royal

[Warren Buffalo]

Councillor Warren Buffalo

SCHEDULE I

(Section 13)

REQUEST FOR INFORMATION

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

Pursuant to section 13 of the *Whitecap Dakota/Sioux First Nation Property Assessment and Taxation By-law*, and pursuant to the authority vested in me by band council resolutions made the _____ date of _____, 2000, I hereby request that you furnish to me, in writing, within 15 days of the date of this Notice, 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.

Dated this _____ day of _____, _____.

Yours truly,

Assessor

SCHEDULE II

(Section 17)

CLASSES OF PROPERTY

Class 1 - Residential

1. Class 1 property shall include only:

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

(i) hotels or motels other than the portion of the hotel or motel building occupied by the owner or manager as his or her residences; and

(ii) land or improvements or both that are owned by the Crown in right of Canada or the Province, or by an agent of either, and are used for the purposes of:

(a) a penitentiary or correctional center;

(b) a provincial mental health facility;

(c) a hospital for the care of the mentally or physically handicapped;

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

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

Class 2 - Utilities

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

(a) transportation by railway;

(b) transportation, transmission or distribution by pipeline;

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

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

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

but does not include that part of land or improvements or both:

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

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

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

Class 3 - Unmanaged forest land

3. Class 3 property shall include only land meeting the definition of forest land which is not classified as managed forest land.

Class 4 - Major industry

4. Class 4 property shall include only:

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

(b) industrial improvements.

Class 5 - Light industry

5. Class 5 property shall include only land or improvements, or both, used or held for the purpose of extracting, processing, manufacturing or transporting of products, and for the storage of these products 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 finished product to a purchaser for purposes of his own consumption or use and not for resale in either the form in which it was purchased or any other form; and

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

Class 6 - Business and other

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

Class 7 - Managed forest land

7. Class 7 property shall include only land meeting the definition of forest land which is classified as managed forest land.

Class 8 - Recreational property/non-profit organization

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

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

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

(b) that part of any land and improvements used or set aside for use as a place or public worship or as a meeting hall for a non-profit fraternal organization of persons or either or both sexes, together with the facilities necessarily incidental to that use, for at least one hundred and fifty (150) days in the year ending on June 30th, of the calendar year preceding the calendar year for which the assessment roll is being prepared, not counting any day in which the land and improvements so used or set aside are also used for:

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

SCHEDULE III
(section 24, Part IX)
NOTICE OF ASSESSMENT

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

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

Name(s):

Address(es):

The assessed value of the _____ land:
(classification)

The assessed value of the _____ improvements:
(classification)

The assessed value of exempt land:

The assessed value of exempt improvements:

TOTAL ASSESSED VALUE: _____

TOTAL NET TAXABLE VALUE: _____

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

DATED AT _____ this _____ day of _____, 2000 .

Tax Administrator

SCHEDULE IV

(section 33)

APPEAL TO ASSESSMENT REVIEW COMMITTEE

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

(description of the business and location)

on the following grounds:

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

DATED AT _____ this _____ day of _____, 2000 .

Printed name of appellant

Appellant's signature

Address to which all notices to appellant are to be sent

To: Assessment Review Committee

c/o _____
(office of the assessor)

SCHEDULE V

(subsection 38(3))

NOTICE OF HEARING

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

TAKE NOTICE that the Assessment Review Committee will hear an appeal from assessment requested in Schedule IV dated that _____ day of _____, 2000 relating to the above-noted interest in land at _____ (a.m/p.m.) on the _____ day of _____, 2000.

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

DATED AT _____ this _____ day of _____, 2000 .

Chairperson
Assessment Review Committee

SCHEDULE VI

(section 39)

REQUEST FOR ATTENDANCE

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

WHEREAS an appeal has been filed with respect to the assessment of _____ (description of interest in land), and you may have information to assist the Assessment Review Committee.

THIS IS TO REQUEST your attendance before the Assessment Review Committee at _____ (location) on the ____ day of _____, 2000 at _____ (a.m./p.m.) on the ____ day of _____ 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 _____, 2000 .

Chairperson
Assessment Review Committee

SCHEDULE VII

(section 42)

TAX NOTICE

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

PURSUANT to the provisions of the _____ *First Nation Property Assessment and Taxation By-law*, taxes in the amount of _____ are hereby levied with respect to the above-noted interest in land, and take notice that said taxes are due and payable forthwith, by cheque payable to the _____ Indian Band.

The name(s) and address(es) of the person(s) liable to pay the taxes is(are) as follows:

Assessed value	\$ _____
Taxes(current year)	\$ _____
Arrears	\$ _____
Interest	\$ _____
Total Payable	\$ _____

DATED AT _____ this _____ day of _____, 2000 .

Tax Administrator

SCHEDULE VIII

(section 57)

COSTS PAYABLE BY A TAXPAYER ARISING FROM ENFORCEMENT
PROCEEDINGS

- | | |
|--|-------------------------|
| 1. For preparation of and serving any and all notices required by Past XVI on the Taxpayer, Tax Debtor or any other person, newspaper or on any property, etc.: | \$35.00 per notice |
| 2. For attending, investigating, taking inventory, cataloguing, or seizing property, and preparing and conducting a Sale by Distress, for each person involved: | \$40.00 per hour |
| 3. For drafting, filing and executing a lien or encumbrance: | \$150.00 |
| 4. For sale of improvements or disposition of interest in reserve land, including attending, investigating, take inventory, cataloging, preparing and executing a Sale of Improvements and Disposition of Interest on Reserve, for each person involved: | \$40.00 per hour |
| 5. For issuing and registering any and all certificates required by Part XVI: | \$10.00 per certificate |
| 6. For disbursements, including without limiting photocopying (\$.30 per page), advertising, storage fees, etc.: | as and when arising |

SCHEDULE IX
(subsection 58(2))

CERTIFICATION OF DEBT OWING BY THE TAXPAYER

PURSUANT to the _____ *First Nation Property Assessment and Taxation By-law*, I _____ Tax Administrator of the Indian Band, certify that \$ _____ is the amount of the outstanding taxes which is due and owing by _____ (Taxpayer) with respect to _____ (description of interest in land).

Attached hereto is a copy of that part of the assessment roll of the _____ Band that refers to the property taxes which are due and payable by _____ (Taxpayer) with respect to _____ (description of interest in land).

DATED AT _____ this _____ day of _____, 2000 .

Tax Administrator

SCHEDULE X

(section 60)

DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT
PROCEEDINGS

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

The payment date of June 30, 20____, prescribed by the Notice of Taxes served on you with respect to the above-noted property has now expired. The _____ (Taxation Authority) HEREBY DEMANDS IMMEDIATE PAYMENT IN FULL of the following debt which is due and owing:

Taxes:	\$ _____
Interest:	\$ _____
Other costs:	\$ _____
Total outstanding tax debt:	\$ _____

TAKE NOTICE THAT the failure to pay in full in the above-mentioned tax debt within thirty (30) days from the date of this Demand may result in procedures being taken by the Taxation Authority for the enforcement and collection of such debt. Additional costs may accrue to this debt.

The _____ *First Nation Property Assessment and Taxation By-law* contains detailed procedures allowing for the enforcement and collection of a tax debt which is due and owing. These enforcement and collection procedures may affect your property, including personal property located on this property and procedures which may be used by the Tax Administrator are set out in the _____ *First Nation Property Assessment and Taxation By-law*, a copy of which is available from the Tax Administrator upon request.

(NOTE: An option for the Band is to list all of the steps which the by-law provides for the collection of outstanding tax debts.)

DATED AT _____ this _____ day of _____, 2000 .

Tax Administrator

SCHEDULE XI
(sections 61 and 62)
NOTICE OF DISTRESS

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

TAKE NOTICE THAT failure to pay the outstanding tax debt due and owing of \$ _____ with respect to the above-noted property on or before the expiration of seven (7) days after the date of this notice will result in the Tax Administrator, pursuant to subsection 61(3) of the _____ *First Nation Property Assessment and Taxation By-law*, seizing by distress the property described as follows:

(a general description of the property which has been assessed)

AND FURTHER TAKE NOTICE THAT failure to pay the outstanding tax debt upon the expiration of the seven (7) days set out above, will result in a copy of this notice being posted at the locations on reserve where the property is located and will result in the seizure of such property, which will be held in the possession of the Tax Administrator, at your cost, such cost being added to the amount of the taxes outstanding, until the tax debt is paid.

AND FURTHER TAKE NOTICE THAT pursuant to section 62(1) of the _____ *First Nation Property Assessment and Taxation By-laws*, you must commence legal proceedings in a court of competent jurisdiction to challenge such seizure with 60(sixty) days from the date of such seizure and the sale of such property.

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

DATED AT _____ this _____ day of _____, 2000 .

Tax Administrator

SCHEDULE XII

(section 62)

NOTICE OF SALE OF GOODS SEIZED BY DISTRESS

TAKE NOTICE THAT a sale by public auction for outstanding taxes owed to the _____ (Tax Authority) will occur on _____, 2000 at _____ o'clock at _____ (location) on the _____ Reserve.

At the above-noted sale, the following goods, seized by distress pursuant to sections 61 and 62 of the _____ *First Nation Property Assessment and Taxation By-law*, will be sold with the proceeds of such sale being used to pay the outstanding tax debt.

(general description of the goods)

DATED AT _____ this _____ day of _____, 2000 .

Tax Administrator

SCHEDULE XIII

(subsections 63(1) and 64(4))

NOTICE OF SALE OF IMPROVEMENT AND DISPOSITION OF INTEREST IN LAND

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

TAKE NOTICE THAT failure to pay all outstanding taxes with respect to the above-noted property, being \$ _____, on or before the expiration to sixty (60) days after the date of this notice will result in the Tax Administrator for the _____ Indian Band holding a sale by public auction (or tender) of the improvements located on the above-noted property and a disposition by public auction (or tender) of the above-noted interest on the Reserve. The Sale of Improvements and Disposition of Interest in the _____ Reserve shall be published in the _____ newspaper for seven (7) days prior to such sale and disposition, and shall be posted on the above-noted property located on the Reserve.

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

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

DATED AT _____ this _____ day of _____, 2000 .

Tax Administrator

SCHEDULE XIV
(subsection 64(1))

NOTICE OF CANCELLATION OF INTEREST IN LAND

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

TAKE NOTICE THAT failure to pay in full the outstanding tax debt of \$ _____ with respect to the above-noted interest in land will result, upon the expiration of six (6) months from the date of this notice, in the cancellation of such interest in land on the Reserve. The failure to pay such taxes is a breach of the _____ (lease, license or permit) which can result in the cancellation of such interest.

Upon the cancellation of such interest you will be required to immediately vacate the interest in land on reserve, and any rights or interests which you acquired through such _____ (lease, license or permit) will cease to exist.

DATED AT _____ this _____ day of _____, 2000 .

Tax Administrator

SCHEDULE XV

(section 64)

CERTIFICATION OF CANCELLATION OF INTEREST IN LAND

RE: _____

(description of interest in land)

I, _____, Tax Administrator for the _____ Indian Band, hereby certify that the above-mentioned interest in land on the _____ Reserve, has been cancelled or terminated pursuant to subsection 64(3) of the _____ *First Nation Property Assessment and Taxation By-law* as a result of the failure of _____ to pay the outstanding tax debt.

DATED AT _____ this _____ day of _____, 2000 .

Tax Administrator

SCHEDULE XVI

(subsection 65(2))

NOTICE OF FORFEITURE

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

TAKE NOTICE THAT taxes imposed by the _____ *First Nation Property Assessment and Taxation By-law* for the above-noted interest in the years _____ have been outstanding for two (2) years and pursuant to section _____, the above-noted interest on the Reserve is not subject to forfeiture.

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

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

AND FURTHER TAKE NOTICE THAT unless the above-noted outstanding taxes are paid in full on or before the fortieth days after the date of this notice, the interest you hold in this property will be absolutely and unconditionally forfeited to the _____ Band. Upon such forfeiture, your interest in land will vest in the Band clear of all charges except those rights of way, easements or other such third party interests which attaché to that Reserve land.

AND FURTHER TAKE NOTICE THAT where any taxes remain unpaid on December 1 of the second year after the calendar year in which they were imposed, the payment of those taxes does not prevent forfeiture unless the payment:

- (i) includes all taxes then due and payable; and
- (ii) is made before forfeiture.

DATED AT _____ this _____ day of _____, 2000 .

Tax Administrator

SCHEDULE XVII

(subsection 65(7))

CERTIFICATION OF FORFEITURE

RE: _____
(description of interest in land)

I, _____, Tax Administrator for the _____
Indian Band, hereby certify that resulting from the failure of _____
(Tax Debtor) to pay the outstanding tax debt owing on the above-mentioned interest
in land in the _____ Reserve, such interest has been forfeited
to the _____ Indian Band pursuant to sections _____ and
_____ of the _____ *First Nation Property Assessment and
Taxation By-laws*.

DATED AT _____ this _____ day of _____, 2000 .

Tax Administrator

SCHEDULE XIII

(section 67)

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

TAKE NOTICE THAT the taxes for the above-mentioned interest have been due and outstanding for _____ months, and that unless payment in full is received on or before thirty (30) days after the date of this Notice, or you have appeared before Council and shown cause as set out below, the following services provided to this property will be discontinued:

(list services to be discontinued)

AND FURTHER TAKE NOTICE THAT you may attend a meeting of the Band Council scheduled for _____, 2000 at _____ o'clock, (within the 30 days set out above) at _____ (place), (within the 30 days set out above) and show cause as to why the services should not be discontinued.

DATED AT _____ this _____ day of _____, 2000 .

Tax Administrator

SCHEDULE XIX
(paragraph 69(1)(c))
NOTICE OF HEARING

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

TAKE NOTICE THAT Council shall hold a public meeting at _____
(location) on the _____ day of _____, 2000 at _____ o'clock, to consider
representations from affected ratepayers with respect to the above-noted proposed
service/local improvement charge.

AND TAKE NOTICE THAT you may also submit to Council any written
submissions which will be considered at the said meeting.

DATED AT _____ this _____ day of _____, 2000 .

Tax Administrator

APPENDIX 1
PROPERTY ASSESSMENT AND TAXATION
(RAILWAY RIGHT-OF-WAY) REGULATIONS

[Canada Gazette Part II, Vol. 135, No. 24]

Registration
SOR/2001-493 8 November, 2001

INDIAN ACT

Property Assessment and Taxation (Railway Right-of-Way) Regulations

P.C. 2001-2081 8 November, 2001

Whereas the taxation of property interests within reserves is an important element of self-government;

Whereas, to facilitate the implementation of property taxation on reserve land, the First Nations set out in Schedule 1 to the annexed Regulations wish to provide railway companies occupying reserve land with levels of property taxation that are predictable and comparable to levels of property taxation under provincial laws, and have requested that the Governor in Council make those Regulations;

And whereas the Indian Taxation Advisory Board was established by Canada to, among other things, advise and assist the Minister of Indian Affairs and Northern Development on policy issues related to section 83 of the *Indian Act*, to foster harmony between taxation by First Nations and taxation by other authorities and to ensure compliance with the principles of equity, natural justice and fairness;

Therefore, Her Excellency the Governor General in Council, on the recommendation of the Minister of Indian Affairs and Northern Development, pursuant to subsection 83(5)^a of the *Indian Act*, hereby makes the annexed *Property Assessment and Taxation (Railway Right-of-Way) Regulations*.

PROPERTY ASSESSMENT AND TAXATION
(RAILWAY RIGHT-OF-WAY)
REGULATIONS

INTERPRETATION

Definitions **1.** The following definitions apply in these Regulations.

“Act”
«Loi» “Act” means the *Indian Act*.

“adjacent area”
«zone
adjacente» “adjacent area”, in respect of a First Nation, means the incorporation or unincorporated area bordering a majority of those reserves of the First Nation that contain right-of-way areas.

a R.S. c.17 (4th Supp.), s.10(3)

<p>“adjustment factor” «facteur de rajustement»</p>	<p>“adjustment factor” means the adjustment factor set out in the <i>Adjustment Factors Relating to the Valuation of Railway Corporation Property Regulation</i>, B.C. Reg. 324/96, as amended from time to time.</p>
<p>“band council” «conseil de bande»</p>	<p>“band council” means the council of a First Nation.</p>
<p>“by-law” «règlement administratif»</p>	<p>“by-law” means a by-law made under subsection 83(1) of the Act.</p>
<p>“Canadian Pacific Railway Company” «Compagnie de chemin de fer Canadien Pacifique»</p>	<p>“Canadian Pacific Railway Company” includes any successor to the Canadian Pacific Railway Company.</p>
<p>“fibre optic improvements” «équipement de fibres optiques»</p>	<p>“fibre optic improvements” means fibre optic fibres, sheaths, wrapping, conduits, cables and other related improvements.</p>
<p>“First Nation” «première nation»</p>	<p>“First Nation” means an Indian band set out in column 1 of Schedule 1.</p>
<p>“incorporated area” «zone constituée»</p>	<p>“incorporated area” means an area incorporated as a municipality under the <i>Local Government Act</i> of British Columbia.</p>
<p>“property” «propriété»</p>	<p>“property” means a right-of-way, any other right or interest in lands, or improvements.</p>
<p>“provincial taxation laws” «lois fiscales provinciales»</p>	<p>“provincial taxation laws” means the laws and regulations of the Province of British Columbia respecting property taxation, including the <i>Assessment Act</i>, the <i>Adjustment Factors Relating to the Valuation of Railway Corporation Property Regulation</i>, the <i>Hospital District Act</i>, the <i>School Act</i>, the <i>Local Government Act</i> and the <i>Taxation (Rural Area) Act</i>, as amended from time to time.</p>
<p>“right-of-way area” «zone d'emprise»</p>	<p>“right-of-way area”, in respect of a First Nation set out in column 1 of Schedule 1, means the lands described in column 2.</p>
<p>“track in place” «voie ferrée existante»</p>	<p>“track in place” has the same meaning as “track in place of a railway corporation” in subsection 21(15) of the <i>Assessment Act</i> of British Columbia.</p>

APPLICATION

Application **2.** These Regulations apply to by-laws made by a band council in respect of taxation of property in a right-of-way area.

TAXATION BY-LAWS

Indian Taxation Advisory Board review **3.** A band council shall refer a draft of each by-law proposed to be made in respect of taxation of property in a right-of-way area to the Indian Taxation Advisory Board for review and recommendations prior to making the by-law.

Determination of assessable value **4.**(1) Subject to subsection (2), a by-law in respect of taxation of property in a right-of-way area shall provide that an assessor must determine the assessable value of the following types of property using the assessment rates, adjustments, exceptions, inclusions and exclusions that would be applied if the property were subject to provincial taxation laws:

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

Adjustment factors **(2)** Adjustment factors do not apply to the determination of assessable values of property under a by-law.

Maximum tax rate for railway companies **5.**(1) Subject to subsection (3), the tax rate for a taxation year established under a by-law enacted by a First Nation set out in column 1 of Schedule 2 in respect of property of a railway company in a right-of-way area shall not exceed the rate equal to the sum of the products, determined for each of the tax bases set out in column 2, of

$$A \times B$$

where

A is the tax rate established for that taxation year under provincial taxation laws for that tax base; and

B is the adjustment factor for that tax base.

Maximum tax rates for non-railway companies

(2) Subject to subsection (3), the tax rate for a taxation year established under a by-law enacted by a First Nation set out in column 1 of Schedule 2 in respect of improvements of a company other than a railway company in a right-of-way area shall not exceed the rate equal to the sum of the tax rates, established for that taxation year under provincial taxation laws, for the tax bases set out in column 2.

Exemptions and inclusions

(3) A tax rate referred to in subsection (1) or (2) shall incorporate the same exemptions, exceptions, inclusions and exclusions that would be applicable to the property if the property were subject to the provincial taxation laws applicable to the adjacent area.

Adjustment factors

(4) For the purposes of subsection (1), the adjustment factors applicable to the determination of tax rates shall be

(a) in respect of the Matsqui Indian Band, Boothroyd Indian Band, Cook's Ferry Indian Band and Skuppah Indian Band, the adjustment factors that apply to property in incorporated areas; and

(b) in respect of the Seabird Island Indian Band, the adjustment factors that apply in the District of Kent.

COMING INTO FORCE

Coming into force date

6. These Regulations come into force on the day on which they are registered.

SCHEDULE 1
(Section 1)

RIGHT-OF-WAY AREAS

Item	Column 1 First Naiton	Column 2 Description of Right-of-way Area
1.	Boothroyd Indian Band	<p>(a) In the Province of British Columbia In Yale Division of Yale District In Speyum Indian Reserve No. 3</p> <p>Firstly, all those lands shown as Parcel 1 on a Registration Plan of Railway Right of Way Area prepared by Mr. D.G. Fenning C.L.S., B.C.L.S. in May 2001 and recorded in the Canada Lands Surveys Records in Ottawa under number RSBC 3325R.</p> <p>Containing an area of 32.0 hectares more or less, save and except all mines and minerals, whether precious or base, solid, liquid or gaseous.</p> <p>Secondly, all those lands shown as Parcel 2, being the travelled portion of the Chaumox Road within the Railway Right of Way Area as shown on the plan prepared by Mr. D.G. Fenning C.L.S., B.C.L.S. in May 2001 and recorded in the Canada Lands Surveys Records in Ottawa under number RSBC 3325R.</p> <p>Containing an area of 1.75 hectares more or less, save and except all mines and minerals, whether precious or base, solid, liquid or gaseous.</p> <hr/> <p>(b) In the Province of British Columbia In Yale Division of Yale District In Chukcheetso Indian Reserve No.7</p> <p>All those lands shown on a Registration Plan of Railway Right of Way Area, including the roads within that Railway Right of Way, as shown on a plan prepared by Mr. D.G. Fenning C.L.S., B.C.L.S. in May 2001 and recorded in the Canada Lands Surveys Records in Ottawa under number RSBC 3315R.</p>

SCHEDULE 1 – continued
RIGHT-OF-WAY AREAS – continued

Item	Column 1 First Nation	Column 2 Description of Right-of-way Area
		Containing 11.11 hectares more or less, save and except all mines and minerals, whether precious or base, solid, liquid or gaseous.
2.	Cook's Ferry Indian Band	<p>(a) In the Province of British Columbia In Yale Division of Yale District In Kumcheen Indian Reserve No. 1</p> <p>All those lands shown on a Registration Plan of Railway Right of Way Area prepared by Mr. D.G. Fenning C.L.S., B.C.L.S. in May 2001 and recorded in the Canada Lands Surveys Records in Ottawa under number RSBC 3312R.</p> <p>Containing 2.22 hectares more or less, save and except all mines and minerals, whether precious or base, solid, liquid or gaseous.</p> <p>(b) In the Province of British Columbia In Yale Division of Yale District In Spences Bridge Indian Reserve No. 4</p> <p>All those lands shown on a Registration Plan of Railway Right of Way Area prepared by Mr. Edward Eaton C.L.S., B.C.L.S. in May 2001 and recorded in the Canada Lands Surveys Records in Ottawa under number RSBC 3322R.</p> <p>Containing 0.45 hectares more or less, save and except all mines and minerals, whether precious or base, solid, liquid or gaseous.</p> <p>(c) In the Province of British Columbia In Yale Division of Yale District In Lower Shawniken Indian Reserve No. 4A</p> <p>All those lands shown on a Registration Plan of Railway Right of Way Area prepared by Mr. Edward Eaton C.L.S., B.C.L.S. in May 2001 and recorded in the Canada Lands Surveys Records in Ottawa under number RSBC 3321R.</p>

SCHEDULE 1 – continued
 RIGHT-OF-WAY AREAS – continued

Item	Column 1 First Nation	Column 2 Description of Right-of-way Area
		<p>Containing 11.9 hectares more or less, save and except all mines and minerals, whether precious or base, solid, liquid or gaseous</p> <p>(d) In the Province of British Columbia In Yale Division of Yale District In Pemynoos Indian Reserve No. 9</p> <p>All those lands shown on a Registration Plan of Railway Right of Way Area prepared by Mr. Edward Eaton C.L.S., B.C.L.S. in May 2001 and recorded in the Canada Lands Surveys Records in Ottawa under number RSBC 3320R.</p> <p>Containing 51 hectares more or less, save and except all mines and minerals, whether precious or base, solid, liquid or gaseous.</p> <p>(e) In the Province of British Columbia In Yale Division of Yale District In Pokheitsk Indian Reserve No. 10</p> <p>All those lands shown on a Registration Plan of Railway Right of Way Area prepared by Mr. Edward Eaton C.L.S., B.C.L.S. in May 2001 and recorded in the Canada Lands Surveys Records in Ottawa under number RSBC 3319R.</p> <p>Containing 4.48 hectares more or less, save and except all mines and minerals, whether precious or base, solid, liquid or gaseous.</p> <p>(f) In the Province of British Columbia In Yale Division of Yale District In Spatsum Indian Reserve No. 11</p> <p>All those lands shown on a Registration Plan of Railway Right of Way Area prepared by Mr. Edward Eaton C.L.S., B.C.L.S. in May 2001 and recorded in the Canada Lands Surveys Records in Ottawa under number RSBC 3317R.</p>

SCHEDULE 1 – continued
RIGHT-OF-WAY AREAS – continued

Item	Column 1 First Nation	Column 2 Description of Right-of-way Area
		<p>Containing 4.92 hectares more or less, save and except all mines and minerals, whether precious or base, solid, liquid or gaseous.</p> <p>(g) In the Province of British Columbia In Yale Division of Yale District In Spatsum Indian Reserve No. 11A</p> <p>All those lands shown on a Registration Plan of Railway Right of Way Area prepared by Mr. Edward Eaton C.L.S., B.C.L.S. in May 2001 and recorded in the Canada Lands Surveys Records in Ottawa under number RSBC 3318R.</p> <p>Containing 9.18 hectares more or less, save and except all mines and minerals, whether precious or base, solid, liquid or gaseous.</p>
3.	Matsqui Indian Band	<p>In the Province of British Columbia In New Westminister District In Sahhacum Indian Reserve No. 1</p> <p>All those lands shown on a Registration Plan of Railway Right of Way Area prepared by Mr. D.G. Fenning C.L.S., B.C.L.S. in May 2001 and recorded in the Canada Lands Surveys Records in Ottawa under number RSBC 3313R.</p> <p>Containing 2.62 acres (1.06 hectares) more or less, save and except all mines and minerals, whether precious or base, solid, liquid or gaseous.</p>
4.	Seabird Island Indian Band	<p>In the Province of British Columbia In the Yale Division of Yale District In Seabird Island Indian Reserve</p> <p>All those lands shown as Lot 258 on a Registration Plan of Railway Right of Way Area prepared by Mr. D. George Fenning C.L.S., B.C.L.S. in May 2001 and recorded in the Canada Lands Surveys Records in Ottawa under number RSBC 3316R.</p>

SCHEDULE 1 – continued
 RIGHT-OF-WAY AREAS – continued

Item	Column 1 First Nation	Column 2 Description of Right-of-way Area
		Containing 25.6 hectares more or less, save and except all mines and minerals, whether precious or base, solid, liquid or gaseous.
5.	Skuppah Indian Band	<p>(a) In the Province of British Columbia In Yale Division of Yale District In Inklyuhkinatko Indian Reserve No. 2</p> <p>All those lands shown on a Registration Plan of Railway Right of Way Area prepared by Mr. D.G. Fenning C.L.S., B.C.L.S. in May 2001 and recorded in the Canada Lands Surveys Records in Ottawa under number RSBC 3323R.</p> <p>Containing 22.0 hectares more or less, save and except all mines and minerals, whether precious or base, solid, liquid or gaseous.</p> <p>(b) In the Province of British Columbia In Yale Division of Yale District In Skuppah Indian Reserve No. 2A</p> <p>All those lands shown on a Registration Plan of Railway Right of Way Area prepared by Mr. D.G. Fenning C.L.S., B.C.L.S. in May 2001 and recorded in the Canada Lands Surveys Records in Ottawa under number RSBC 3324R.</p> <p>Containing 4.74 hectares more or less, save and except all mines and minerals, whether precious or base, solid, liquid or gaseous.</p> <p>(c) In the Province of British Columbia In Yale Division of Yale District In Skuppah Indian Reserve No. 4</p> <p>All those lands shown on a Registration Plan of Railway Right of Way Area prepared by Mr. D.G. Fenning C.L.S., B.C.L.S. in May 2001 and recorded in the Canada Lands Surveys Records in Ottawa under number RSBC 3314R.</p>

SCHEDULE 1 – continued
RIGHT-OF-WAY AREAS – continued

Item	Column 1 First Nation	Column 2 Description of Right-of-way Area
		Containing 7.17 hectares more or less, save and except all mines and minerals, whether precious or base, solid, liquid or gaseous.

SCHEDULE 2
(Section 5)

DETERMINATION OF FIRST NATIONS' TAXATION RATES FOR COMPANIES WITH CLASS 2 PROPERTY IN RIGHT-OF-WAY AREAS

Item	Column 1 First Nation	Column 2 Tax Base for Adjacent Area
1.	Boothroyd Indian Band	(i) Basis School (ii) Provincial Rural (iii) Fraser Valley Hospital (iv) Area "A" Fraser Valley Regional District (v) B.C. Assessment (vi) Municipal Finance Authority
2.	Cook's Ferry Indian Band	(i) Basic School (ii) Provincial Rural (iii) Thompson Hospital (iv) Thompson-Nicola Hospital (v) Area "I" Thompson-Nicola Hospital Regional District (vi) B.C. Assessment (vii) Municipal Finance Authority
3.	Matsqui Indian Band	(i) Basic School (ii) City of Abbotsford General Municipal Purpose (iii) City of Abbotsford Specified Area (iv) Fraser Valley Regional District (v) Fraser Valley Regional Hospital (vi) Fraser Valley Regional Library (vii) B.C. Assessment (viii) Municipal Finance Authority
4.	Seabird Island Indian Band	(i) Basic School (ii) District of Kent General Municipal Purpose (iii) Fraser-Cheam Regional District (iv) Fraser-Cheam Regional Hospital (v) B.C. Assessment (vi) Municipal Finance Authority
5.	Skuppah Indian Band	(i) Basic School (ii) Provincial Rural (iii) Thompson Hospital (iv) Thompson-Nicola Hospital

SCHEDULE 2 – continued

*(Section 5)*DETERMINATION OF FIRST NATIONS' TAXATION RATES FOR
COMPANIES WITH CLASS 2 PROPERTY IN RIGHT-OF-WAY AREAS

Item	Column 1 First Nation	Column 2 Tax Base for Adjacent Area
		(v) Area "I" Thompson-Nicola Regional District (vi) TV Rebroadcast (vii) B.C. Assessment (viii) Municipal Finance Authority

REGULATORY IMPACT ANALYSIS STATEMENT

(This statement is not part of the Regulations.)

Description

Purpose

The Canadian Pacific Railway (CPR) and the Matsqui, Seabird Island, Boothroyd, Cook's Ferry and Skuppah First Nations (the five First Nations) have negotiated an out-of-court settlement resolving long-standing litigation regarding the taxation of railway rights-of-way on reserve in the Fraser Valley of British Columbia. The settlement agreement addresses the concerns raised by CPR and the five First Nations and opens the way to uncontested First Nation property taxation of CPR railway right-of-way interests.

The foundation of the settlement agreement is the determination that the subject rights-of-way are an interest in land in the reserves and subject to the five First Nations' property taxation jurisdiction. It also provides certainty with respect to the determination of assessed values for right-of-way interests held by CPR and utility licensees and the setting of initial and future tax rates by the five First Nations on real property interests in the right-of-way areas. This is achieved through regulation, under subsection 83(5) of the *Indian Act*.

Background

The Litigation:

CPR and the five First Nations have been in litigation (cited as *CPR v. Matsqui*) regarding the taxation of railway rights-of-way in the Fraser Valley since 1995. The lands and rights-of-way involved in *CPR v. Matsqui* were former reserve lands expropriated by the railway and conveyed to CPR under the *Indian Act* and the *Canadian Pacific Railway Act* by the federal government. The rail line is the CPR main line through the Fraser Valley.

Under section 83 of the *Indian Act*, a Band Council may, with the approval of the Minister, make by-laws for the taxation for local purposes of land, or interests in land, in a reserve. Between 1991 and 1993, under First Nation by-laws enacted pursuant to section 83 of the *Indian Act*, the five First Nations cited above commenced levying property taxes on non-member interests on reserve, including those held by CPR.

In 1995, CPR challenged, in the Federal Court, the validity of First Nation property tax assessment notices. The court was asked to rule on whether the lands comprising the rights-of-way were "in the reserve" within the meaning of section 83 of the *Indian Act* and if so, whether the tax exemption accorded Band members in those by-laws constituted unauthorized discrimination rendering the taxation by-laws invalid.

CPR's legal position has been that the rights-of-way did not fall within the taxing authority of the Bands because the lands were no longer reserve lands but were owned by the railways in fee simple. The five First Nations' legal position has been that the railways held the land under a limited easement and as a result, the lands remained in the reserve and were subject to their taxation authority.

In July 1996, the Federal Court Trial Division found that the rights-of-way were not reserve lands and were not subject to Band taxation by-laws. However, the court also found the reserve lands were granted specifically for railway purposes and for all intents and purposes, that the rights-of-way would revert to Canada when the railway ceased to use them for railway purposes. The five First Nations appealed the trial decision to the Federal Court of Appeal (FCA).

In the June 1999 FCA decision, two Justices upheld the trial court decision, although for different reasons. The third Justice found for the five First Nations (the appellants) and would have allowed the appeal.

Mr. Justice Marceau concluded that the appeal should be dismissed. He argued that CPR had been granted fee simple title to the railway rights-of-way, free of any First Nation interest. As a result, he held that the First Nations did not have a power of taxation over these lands. Mr. Justice Desjardins concluded that lands comprising the rights-of-way were reserve lands and were subject to the First Nations' taxation by-laws. Nonetheless, Justice Desjardins dismissed the appeal because he found the taxation by-laws to be discriminatory. Mr. Justice Robertson, in a dissenting opinion, concluded that the rights-of-way in question were in the reserve and therefore subject to First Nation taxation by-laws. He found that CPR had less than a fee simple interest in the rights-of-way. Justice Robertson concluded that CPR's interest was more akin to a statutory easement or licence with respect to the rights-of way.

In the wake of the mixed and confusing decision of the FCA, CPR and the five First Nations engaged in discussions with a view to avoiding further litigation and reaching an agreement that would define the rights-of-way concerned as being an interest in land in the reserve and subject to the First Nations' property taxation jurisdiction, while CPR would gain a defined interest in the rights-of-way for its exclusive use.

In the course of this dispute and negotiations of a settlement, CPR and the five First Nations sought and received extension of time by the Supreme Court of Canada (SCC) on three separate occasions. A further extension for filing an application for leave to appeal in the *CPR v. Matsqui* decision was granted by the SCC to November 30, 2001. Should the settlement agreement or the accompanying regulatory initiative fail, the five First Nations will seek to appeal and a decision will then need to be taken by Canada as to whether it should intervene in the matter before the SCC.

The Settlement Agreement:

Although not a part to *CPR v. Matsqui*, Canada was contacted by CPR and the five First Nations in August 2000, as a necessary party for the implementation of any settlement agreement. On February 15, 2001, a negotiated agreement-in-principle was reached among Canada, CPR and the five First Nations to resolve *CPR v. Matsqui*. Negotiations were finalized in May 2001. The Department of Indian Affairs and Northern Development was involved in the negotiation of the settlement agreement because of its responsibilities for the management of the reserve interests under the *Indian Act*.

Under the terms of the settlement agreement, the five First Nations, by designation vote, would formally approve the settlement agreement. CPR would convey all its rights title and interest in the right-of-way areas to Canada. Canada would confirm, by Order in Council, the return of the land to reserve status under the *Indian Act*. This setting aside of the land as reserve will be without prejudice to the position held by the First Nations on the status of the right-of-way lands. Canada would establish taxation regulations setting out the provisions to be adopted by the five First Nations for the valuation of CPR property rights and the determination of annual tax rates. Canada would then issue a taxable easement back to CPR under subsection 16(2) of the *Federal Real Property Act* (FRPA). These provisions would thereby bring an end to the CPR – First Nations litigation.

A cash settlement by CPR will be made to each of the five First Nations, which will also benefit from revenue from any new CPR utility licensee, such as fibre optic companies. The five First Nations will not seek back taxes from the municipalities nor seek any form of redress from Canada.

The settlement agreement is specific to the current parties and will have no direct application to other First Nation/railway taxation issues or practice within British Columbia or any other provincial jurisdiction.

The Regulations:

The Governor in Council regulations, made under subsection 83(5) of the *Indian Act*, will govern the determination of assessed values, initial tax rates and future tax rates on the assessed value of real property interests held by CPR and utility licensees in the right-of-way area. The tax rates will be harmonized with those applying to CPR off reserve under provincial regulations.

The regulations will provide CPR with the certainty and predictability required to operate in the competitive environment of today's transportation sector. CPR has confirmed that there will be no agreement without the regulated tax provision under subsection 83(5) of the *Indian Act*. At the same time, CPR is not seeking from Canada any costs or compensation.

Alternatives

These Regulations are a necessary component to the implementation of the settlement agreement and are limited in their application to the property taxation provisions to be adopted by the five First Nations.

The only possible alternative that can be considered is the status quo, whereby CPR would rely on contractual undertakings by the five First Nations, as well as Indian Taxation Advisory Board (ITAB) policy, to maintain agreed property valuation methods and determination of tax rates in line with the settlement agreement and provincial practice.

While the First Nations party to the settlement agreement could easily amend their assessment and rates by-laws to reflect assessment and tax rate setting provisions consistent with those specified in the regulation, no assurance can be made as to the future conduct of First Nation tax authorities in maintaining these undertakings without having the regulations in place.

Relying on contractual undertaking without a regulatory foundation is not sufficient. The Supreme Court of Canada (SCC), in a recent decision (*Pacific National Investments v. City of Victoria*), found that a municipal government (subject to the *Municipal Act*) could not enter into a contractual arrangement which would prevent it from using its decision-making powers to change zoning by-laws and that any agreement to pay damages to compensate for a change in a zoning by-law would also be an unacceptable limitation on the discretion of a municipal council. While First Nations do not operate under the B.C. provincial *Municipal Act*, and the by-law powers in question are tax related, this SCC decision would be difficult to ignore for CPR and the five First Nations with respect to the settlement agreement if supporting regulations are not established.

ITAB policy guidelines reflect the tax harmonization principle. As such, First Nation tax authorities are encouraged to reflect the same distribution of the property tax burden as evidenced in the rest of the province. Accordingly, the current B.C. property tax practices define how railway interests are taxed and are regarded as the bench mark for tax harmonization policy considerations, and would therefore direct First Nation property taxation of railway right-of-way interests on reserve. The regulations extend these established provisions to First Nation property taxation regimes.

The settlement agreement and the accompanying regulations pursuant to subsection 83(5) of the *Indian Act* are seen by CPR as necessary to ensure that First Nation tax practices adhere to established B.C. property tax practices and thus provide CPR with an acceptable level of predictability and certainty. They also ensure that property taxes are paid to the First Nation and not to the province or neighbouring municipality, as is the current practice.

The five First Nations and CPR strongly believe that Canada has an obligation under these circumstances to exercise the legislative powers it has at its disposal to facilitate this settlement agreement. CPR has confirmed that there will be no agreement without the regulated tax provision under subsection 83(5) of the *Indian Act*.

Benefits and Costs

First Nations

The regulations were urged by the First Nation parties in an attempt to resolve this bitter and long-standing property tax dispute and to gain policy guidance in the appropriate implementation of CPR property taxation. The regulations will facilitate the implementation of the settlement agreement and the property taxation of CPR interests on First Nation lands.

The exercise of First Nation property taxation jurisdiction over all property interests on reserve is an important element of self-government. The revenue generated (approximately \$146,500 annually to all five First Nations) represents much needed investment in local infrastructure development and better local economic development opportunities.

Canadian Pacific Railway (CPR)

Under the terms of the settlement agreement as ensured through the regulations, CPR will be provided with levels of property taxation that are predictable and comparable to existing levels of property taxation under provincial laws. This will provide CPR with tax fairness and equity relative to its competitors, and assist in maintaining its competitive position relative to other railways and forms of transportation as well as its ongoing economic viability.

This initiative is cost neutral to CPR. Following the implementation of the settlement agreement and enactment of the regulations, CPR will, in effect, be paying its property taxes to the five First Nations rather than to the province and neighbouring municipalities.

The Province and Neighbouring Municipalities

Currently, the City of Abbotsford (Matsqui) and the District of Kent (Seabird Island) tax CPR, on an annual basis, in the amount of \$1,500 and \$145,000 respectively. Of these amounts, Abbotsford nets \$1,000 and Kent nets \$100,000, while the balance is remitted to the province. No services are provided to CPR.

The province and municipalities will forego future tax revenue with the implementation of this agreement and the taxation of CPR by the five First Nations.

It is important to note that the parties view this as a “go forward” agreement, in that CPR will not claim back taxes from the province or municipalities, nor will

the five First Nations demand payment from CPR for the foregone taxes since the approval of their taxation by-laws.

Indian Taxation Advisory Board (ITAB)

The regulations applied to the taxable interests of railway companies on reserve will resolve the long-standing CPR – First Nation dispute and will bring a decidedly positive impact on ITAB policy objectives.

The settlement agreement supported by the regulations will expand First Nation revenue jurisdiction by ensuring that First Nation property taxation jurisdiction is recognized. As such, the five First Nations will raise revenue where none was available before. This will encourage local economic development in that the costs associated with First Nation tax revenue from railway interests are limited as few services, if any, are required. These lower service costs will free tax revenue and maximize the potential for First Nation investments (applied in accordance with expenditure policy) in local economic development initiatives.

This initiative will also promote efficiencies in the five First Nations property tax systems as the regulations are an administratively efficient approach to property valuation and rate setting that will provide administrative certainty and end potential challenges through the courts. Similarly, the regulations will protect the integrity of First Nation property tax systems by ensuring that First Nation property taxation operates at the same standard as other governments thereby balancing the interests of the tax authority with those of the tax payer and promoting consistency, fairness and equity.

No incremental administrative cost pressures will result from the implementation of the settlement agreement and the accompanying regulations.

Canada (Indian and Northern Affairs Canada)

The benefits of the taxation regulations to Indian and Northern Affairs Canada (INAC) are consistent with the policy objectives of ITAB. The taxation regulations harmonize the railway tax regime on reserve with that applying to their neighbours. INAC has facilitated the out-of-court settlement between the First Nations and CPR by its participation and this, in turn, strengthens Canada's partnership relationship with the First Nations. The settlement also serves INAC's objectives under *Gathering Strength*, Canada's Aboriginal action plan, in strengthening the First Nations' governance capacity by extending their taxation jurisdiction to these railways traversing their reserves. If the agreement and taxation regulations were to fail, the parties are certain to be back before the courts and Canada would be required to consider its position regarding intervention in the action, or being brought into the action as a defendant. This in turn would lead to future uncertain cost implications for INAC, both in the conduct of the litigation and any damages awarded against Canada.

The taxation regulations are cost neutral to INAC. The INAC capital or band support funding to these five First Nations will not be augmented as a result of the creation of a taxable interest by the easement to be issued to CPR, since no services will be provided to CPR by the First Nations. The previous tax recipients, the municipalities of Kent and Abbotsford, also provided no services. There may be minimal costs associated with administration by INAC of the right-of-way agreement to CPR. CPR will also not be seeking from Canada any costs or compensation.

Canadian Society

The agreement will appeal to the fair-mindedness of average Canadians in seeing it as right and proper that this railway corridor, originally expropriated from the First Nations and running through their reserves, now is confirmed as reserve once more, and as a taxable interest that provides much needed revenue to the community. The agreement, to the degree that it is a win-win negotiated settlement for all parties, shows these and other First Nations that the negotiation of long-standing disputes is practical and achievable in a spirit of compromise and goodwill, and supported by the federal government, as opposed to pursuing litigation or other courses that First Nations may choose. Canada, as a whole, benefits because CPR, as a rail company of national importance to the country, achieves commercial certainty through this settlement and tax regulations. The right-of-way is part of CPR's main rail corridor via the Fraser River valley and its continued commercial viability is significant to British Columbia's and Canada's economic health derived from the efficient movement of goods by rail through the Rockies.

Environmental Impact

As a condition of the settlement agreement, CPR will undertake an environmental site assessment of the right-of-way, to the satisfaction of Canada. The site assessment will identify the existing condition of the land, any environmental concerns, contamination, and the environmental mitigation and protection measures to be implemented by CPR at present or in future, in accordance with general railway industry practice. The standards for acceptable site conditions to be used in the environmental site assessment and in determining the appropriate environmental mitigation and protection measures will be those of the Canadian Council of the Ministers of the Environment, when applicable. In other cases the applicable federal or provincial standards will be used.

When the right-of-way ceases to be used for railway purposes, the land should be restored to be suitable for commercial or industrial use, utilizing the guidelines of the Canadian Council of the Ministers of the Environment for contaminated sites, or such standards, guidelines or regulations or statutes in effect at that time and applicable to the restoration of abandoned railway rights-of-way.

There is no requirement for an environmental assessment for the granting of the right-of-way, under the *Canadian Environmental Assessment Act* (CEAA). Subsection 74(4) of the CEAA provides for grandfathering of any works initiated before June 22, 1984; as a result the CEAA does not apply with respect to any licensing, permission or approval under provision of the Act. CPR will continue to use the right-of-way corridor for railway purposes.

Under the terms of the settlement agreement, the right-of-way will be used for fibre optic cable networks and other utilities (which are defined in the agreement to include pipeline, cable, power, water, sewer and gas). The right-of-way will continue for as long as it is used for CPR business (which includes railway purposes, fibre optic cable networks and other utilities).

Regulatory Burden

The regulations are straightforward in their application and impose minimal requirements on First Nation property tax authorities. The regulations are limited in their application to the concerned five First Nations. The property tax provisions established in the regulations are identical to well established provincial practice and thus no regulatory conflict can arise.

Consultation

The purpose of the consultation process with respect to the Province of British Columbia and to the two municipalities was to formally advise them of the settlement agreement and of the intention to proceed with First Nation taxation of the CPR rights-of-way.

In accordance with British Columbia's Bill 64, the *Indian Self Government Enabling Act*, when the Minister of Indian Affairs and Northern Development approves a First Nation property taxation by-law, all municipal and provincial property taxation on reserve ceases. As well, each First Nation is issued a certificate which gives notice of their intention to collect property tax. The notice is sent to each municipality affected and is published in the provincial Gazette. This procedure was followed by each of the five First Nations between 1991 and 1993 as they initiated their property taxation regimes. As a federal condition to finalizing a settlement, the five First Nations and CPR (facilitated by ITAB) met with the two municipalities and advised them of the settlement agreement and CPR's change in status as a municipal property tax payer.

The City of Abbotsford and the District of Kent were advised, in writing, of the settlement agreement. Each was provided with a copy of the agreement and each was contacted directly by CPR.

There are 13 other taxing First Nations within British Columbia with CPR interests on reserve. They were notified of the agreement, in writing, on July 10, 2001. Although they will not be affected by the settlement agreement, but have

an interest in what has been negotiated, the purpose of the consultation with them was for information purposes, to advise them of the settlement agreement and to respond to any questions. All remaining taxing First Nations will be advised through the ITAB newsletter, *Clearing the Path*. ITAB will also convene an information meeting with taxing First Nations to discuss the agreement.

These Regulations were pre-published in the *Canada Gazette*, Part I, on September 22, 2001, and no comments were received.

Compliance and Enforcement

Indian Taxation Advisory Board (ITAB)

ITAB has a mandate to examine tax rate by-laws drafted by First Nations under section 83 of the *Indian Act*. ITAB recommends tax by-laws for approval by the Minister of Indian Affairs and Northern Development. ITAB may also examine opportunities to introduce regulations relating to matters set out in section 83 of the *Indian Act*.

In order to ensure compliance with the regulations, the assessment and rates by-laws of First Nations party to the settlement agreement must conform with the property assessment, valuation and tax rate provisions set out in the regulations.

The revenue that can be generated from property taxation depends directly on the two main components of a property tax: the tax base (assessed value of real property interests on reserve) and the tax rate. The rate of taxation is applied to the assessed value of real property to arrive at the amount of tax levied.

The authority for First Nation governments to collect monies from tax payers is through an approved rates by-law. The rates by-law determines the rate at which each class of property on reserve is to be taxed. In order for a First Nation property taxation regime to be valid, enforceable and recognized by the courts, a rates by-law must be enacted annually and approved by the Minister.

ITAB policy with respect to the establishment of rates is based on the need to recognize a balance between First Nations' and taxpayers' rights. The challenge facing ITAB is to ensure that taxpayers are treated with fairness, justice and equity, while First Nation governments, as taxing authorities, are free to assert their jurisdiction. All rates by-laws are reviewed to ensure that they:

- comply with all provisions of the *Indian Act*;
- conform to the Charter of Rights and Freedoms; and
- support the principles of natural justice.

To ensure the smooth transition to First Nation taxation, ITAB has always sought to embrace the principle of tax harmonization with surrounding jurisdictions and has encouraged and supported provincial enabling legislation to do so (*Indian*

Self Government Enabling Act in British Columbia and *An Act to establish an administrative review procedure for real estate assessment and to amend other legislative provisions* in Quebec).

The ITAB rates policy evaluation criteria respect the principle of tax harmonization as an expression of fairness, justice and equity. First Nation rates by-laws establishing tax rates to be applied to railway interests will therefore be reviewed to reflect these principles.

First Nation assessment by-laws set out the types of taxable properties that are to be assessed and the general manner in which the assessments are to be carried out.

ITAB reviews the initial First Nation assessment by-law and subsequent amendments and makes recommendations on their approval to the Minister. Therefore, as with tax rate by-laws, First Nation assessment by-law provisions for the valuation of railway interests will be reviewed against current British Columbia's assessment practice.

ITAB's review and recommendation for ministerial approval of amended assessment by-laws and annual rates by-laws will be based on the governing provisions established in the regulations. ITAB will not recommend for ministerial approval any First Nation assessment or annual rates by-law that attempts to introduce any provision beyond that allowed in the regulations. Without a duly approved rates by-law, First Nations cannot legally impose a property tax.

The regulations will support the Minister's decision-making powers in approving First Nation by-laws to ensure that property tax revenues from CPR are paid to First Nations and not to the province or a neighbouring municipal jurisdiction.

This regulatory initiative is a tangible demonstration of the policy intent of subsection 83(5) respecting the exercise of the by-law making powers of First Nations.

Contacts

Brent Moreau
Director of Intergovernmental Affairs
Indian Taxation Advisory Board
90 Elgin Street, 2nd Floor
Ottawa, Ontario
K1A 0H4
Tel.: (613) 954-6764

Rick Simison
Manager, Land Research Group
Lands Directorate
Lands and Trust Services
Indian and Northern Affairs Canada
10 Wellington Street
Hull, Quebec
K1A 0H4
Tel.: (819) 994-3333

APPENDICE 1

RÈGLEMENT SUR L'ÉVALUATION ET L'IMPOSITION FONCIÈRES (EMPRISES DE CHEMIN DE FER)

[Gazette du Canada Partie II, Vol. 135, N° 24]

Enregistrement

DORS/2001-493 8 novembre 2001

LOI SUR LES INDIENS

Règlement sur l'évaluation et l'imposition foncières (emprises de chemin de fer)

C.P. 2001-2081 8 novembre 2001

Attendu que l'imposition de taxes sur les droits de propriété dans les réserves est un élément important de l'autonomie gouvernementale;

Attendu que pour faciliter la levée de l'impôt foncier sur les terres de réserve, les premières nations figurant à l'annexe 1 du règlement ci-après, désirant que les sociétés ferroviaires qui occupent des terres de réserve voient leur propriété foncière imposée à des taux prévisibles et comparables à ceux établis sous le régime des lois provinciales, ont demandé à la gouverneure en conseil de prendre ce règlement;

Attendu que le Canada a mis sur pied la Commission consultative de la fiscalité indienne pour que, notamment, elle fournisse conseils et assistance au ministre des Affaires indiennes et du Nord canadien sur les politiques liées à l'article 83 de la *Loi sur les Indiens*, elle favorise l'harmonisation entre la fiscalité des premières nations et celle des autres instances gouvernementales et elle veille au respect des principes d'équité et de justice naturelle,

À ces causes, sur recommandation du ministre des Affaires indiennes et du Nord canadien et en vertu du paragraphe 83(5)^a de la *Loi sur les Indiens*, Son Excellence la Gouverneure générale en conseil prend le *Règlement sur l'évaluation et l'imposition foncières (emprises de chemin de fer)*, ci-après.

RÈGLEMENT SUR L'ÉVALUATION ET L'IMPOSITION FONCIÈRES (EMPRISES DE CHEMIN DE FER)

DÉFINITIONS

Définitions **1.** Les définitions qui suivent s'appliquent au présent règlement.

«Compagnie de chemin de fer Canadien Pacifique»
"Canadian Pacific Railway Company"

«Compagnie de chemin de fer Canadien Pacifique» Y sont assimilés ses successeurs.

a L.R., ch. 17 (4^e suppl.), par. 10(3)

«conseil de bande» "band council"	«conseil de bande» Le conseil d'une première nation.
«équipement de fibres optiques» "fibre optic improvements"	«équipement de fibres optiques» Fibres optiques, gaines, emballages, conduits et câbles, ainsi que les améliorations afférentes.
«facteur de rajustement» "adjustment factor"	«facteur de rajustement» Facteur de rajustement prévu par le règlement intitulé <i>Adjustment Factors Relating to the Valuation of Railway Corporation Property Regulation</i> , B.C. Reg. 324/96, avec ses modifications successives.
«Loi» "Act"	«Loi» La <i>Loi sur les Indiens</i> .
«lois fiscales provinciales» "provincial taxation laws"	«lois fiscales provinciales » Les lois et les règlements de la province de la Colombie-Britannique concernant les impôts fonciers, notamment ceux intitulés <i>Assessment Act</i> , <i>Adjustment Factors Relating to the Valuation of Railway Corporation Property Regulation</i> , <i>Hospital District Act</i> , <i>School Act</i> , <i>Local Government Act</i> et <i>Taxation (Rural Area) Act</i> , avec leurs modifications successives.
«première nation» "First Nation"	«première nation» Bande indienne figurant à la colonne 1 de l'annexe 1.
«propriété» "property"	«propriété» Emprise ou autre droit sur les immeubles ou améliorations sur ceux-ci.
«règlement administratif» "by-law"	«règlement administratif» Règlement administratif pris en vertu du paragraphe 83(1) de la Loi.
«voie ferrée existante» "track in place"	«voie ferrée existante» S'entend au sens de «track in place of a railway corporation» au paragraphe 21(15) de la loi de la Colombie-Britannique intitulée <i>Assessment Act</i> .
«zone adjacente» "adjacent area"	«zone adjacente» À l'égard d'une première nation, la zone constituée ou non constituée qui borde la majorité des réserves de cette première nation comprenant une zone d'emprise.
«zone constituée» "incorporated area"	«zone constituée» Zone érigée en municipalité sous le régime de la loi de la Colombie-Britannique intitulée <i>Local Government Act</i> .
«zone d'emprise» "right-of-way area"	«zone d'emprise» À l'égard d'une première nation figurant à la colonne 1 de l'annexe 1, les terres décrites à la colonne 2.

CHAMP D'APPLICATION

Champ
d'application

2. Le présent règlement s'applique à tout règlement administratif pris par un conseil de bande relativement à l'imposition de la propriété dans une zone d'emprise.

RÈGLEMENTS ADMINISTRATIFS FISCAUX

Examen par la
Commission
consultative de
la fiscalité
indienne

3. Avant la prise d'un règlement administratif portant sur l'imposition de la propriété dans une zone d'emprise, le conseil de bande soumet une ébauche de celui-ci pour examen et recommandations à la Commission consultative de la fiscalité indienne.

Détermination
de la valeur
imposable

4.(1) Sous réserve du paragraphe (2), tout règlement administratif relatif à l'imposition de la propriété dans une zone d'emprise doit prévoir qu'il appartient à un évaluateur de déterminer la valeur imposable des types de propriété ci-après, en recourant aux taux d'évaluation, rajustements, exceptions, inclusions et exclusions qui s'appliqueraient si ces propriétés étaient assujetties aux lois fiscales provinciales :

- a) la voie ferrée existante d'une société ferroviaire, y compris l'équipement de fibres optiques;
- b) l'emprise de la voie ferrée visée à l'alinéa a);
- c) les ponts d'une société ferroviaire;
- d) l'équipement de fibres optiques d'une société non ferroviaire;
- e) les équipements d'une société non ferroviaire pour la fourniture de services publics – notamment pour le transport par pipeline, le téléphone, l'électricité, les égouts et le gaz naturel –, y compris les installations afférentes;
- f) les autres améliorations légalement situées dans une zone d'emprise.

Facteurs de
rajustement

(2) Les facteurs de rajustement ne s'appliquent pas à la détermination de la valeur imposable d'une propriété en vertu d'un règlement administratif.

Taux
d'imposition
maximal pour
une société
ferroviaire

5.(1) Sous réserve du paragraphe (3), le taux d'imposition établi, pour une année d'imposition, au titre d'un règlement administratif édicté par une première nation figurant à la colonne 1 de l'annexe 2 à l'égard de la propriété d'une société ferroviaire dans une zone d'emprise, ne peut être supérieur au taux équivalent

à la somme du produit obtenu pour chaque assiette fiscale énumérée à la colonne 2 selon la formule suivante :

$$A \times B$$

où :

A représente le taux d'imposition fixé pour cette année d'imposition établi par les lois fiscales provinciales pour l'assiette fiscale en question,

B le facteur de rajustement pour cette assiette fiscale.

Taux d'imposition maximal pour une société non ferroviaire

(2) Sous réserve du paragraphe (3), le taux d'imposition établi, pour une année d'imposition, au titre d'un règlement administratif édicté par une première nation figurant à la colonne 1 de l'annexe 2 à l'égard des améliorations, dans la zone d'emprise, d'une société non ferroviaire, ne peut être supérieur au taux équivalent à la somme des taux d'imposition pour cette année d'imposition établis par les lois fiscales provinciales à l'égard des assiettes fiscales énumérées à la colonne 2.

Exemptions et inclusions

(3) Le taux d'imposition visé au paragraphe (1) ou (2) tient compte des mêmes exemptions, exceptions, inclusions et exclusions qui s'appliqueraient à la propriété si celle-ci était assujettie aux lois fiscales provinciales applicables à la zone adjacente.

Facteurs de rajustement

(4) Pour l'application du paragraphe (1), les facteurs de rajustement applicables à la détermination des taux d'imposition sont les suivants :

- a) à l'égard des bandes indiennes de Matsqui, de Boothroyd, de Cook's Ferry et de Skuppah, les facteurs de rajustement applicables aux propriétés comprises dans les zones constituées;
- b) à l'égard de la bande indienne de l'île Seabird, les facteurs de rajustement applicables dans le district de Kent.

ENTRÉE EN VIGUEUR

Date d'entrée en vigueur

6. Le présent règlement entre en vigueur à la date de son enregistrement.

ANNEXE 1

(article 1)

ZONES D'EMPRISE

Article	Colonne 1 Première nation	Colonne 2 Description de la zone d'emprise
1.	Bande indienne de Boothroyd	<p>a) En Colombie-Britannique, dans la division de Yale de district de Yale, dans la réserve indienne de Speyum n° 3:</p> <p>Premièrement, toutes les terres constituant la parcelle 1 sur le plan d'enregistrement d'emprise de chemin de fer préparé par M. D.G. Fenning, A.T.C., B.C.L.S., en mai 2001 et déposé aux Archives d'arpentage des terres du Canada à Ottawa sous le numéro RSBC 3325R.</p> <p>D'une superficie d'environ 32,0 hectares, à l'exclusion des mines et minéraux, qu'ils soient précieux ou communs, à l'état solide, liquide ou gazeux.</p> <p>Deuxièmement, toutes les terres constituant la parcelle 2, soit la portion fréquentée du chemin Chaumox dans l'emprise de chemin de fer selon le plan préparé par M. D.G. Fenning, A.T.C., B.C.L.S., en mai 2001 et déposé aux Archives d'arpentage des terres du Canada à Ottawa sous le numéro RSBC 3325R.</p> <p>D'une superficie d'environ 1,75 hectare, à l'exclusion des mines et minéraux, qu'ils soient précieux ou communs, à l'état solide, liquide ou gazeux.</p> <p>b) En Colombie-Britannique, dans la division de Yale du district de Yale, dans la réserve indienne de Chukcheetso n° 7:</p> <p>Toutes les terres indiquées sur le plan d'enregistrement d'emprise de chemin de fer, y compris les chemins de cette emprise selon le plan préparé par M. D.G. Fenning, A.T.C., B.C.L.S., en mai 2001 et déposé aux Archives d'arpentage des</p>

ANNEXE 1 (suite)
ZONES D'EMPRISE (suite)

Article	Colonne 1 Première nation	Colonne 2 Description de la zone d'emprise
		<p>terres du Canada à Ottawa sous le numéro RSBC 3315R.</p> <p>D'une superficie d'environ 11,11 hectares, à l'exclusion des mines et minéraux, qu'ils soient précieux ou communs, à l'état solide, liquide ou gazeux.</p>
2.	Bande indienne de Cook's Ferry	<p>a) En Colombie-Britannique, dans la division de Yale du district de Yale dans la réserve indienne de Kumcheen n° 1:</p> <p>Toutes les terres indiquées sur le plan d'enregistrement d'emprise de chemin de fer préparé par M. D.G. Fenning, A.T.C., B.C.L.S., en mai 2001 et déposé aux Archives d'arpentage des terres du Canada à Ottawa sous le numéro RSBC 3312R.</p> <p>D'une superficie d'environ 2,22 hectares, à l'exclusion des mines et minéraux, qu'ils soient précieux ou communs, à l'état solide, liquide ou gazeux.</p> <p>b) En Colombie-Britannique, dans la division de Yale du district de Yale, dans la réserve indienne de Spences Bridge n° 4:</p> <p>Toutes les terres indiquées sur le plan d'enregistrement d'emprise de chemin de fer préparé par M. Edward Eaton, A.T.C., B.C.L.S., en mai 2001 et déposé aux Archives d'arpentage des terres du Canada à Ottawa sous le numéro RSBC 3322R.</p> <p>D'une superficie d'environ 0,45 hectare, à l'exclusion des mines et minéraux, qu'ils soient précieux ou communs, à l'état solide, liquide ou gazeux.</p> <p>c) En Colombie-Britannique, dans la division de Yale du district de Yale, dans la réserve indienne de Lower Shawniken n° 4A:</p>

ANNEXE 1 (*suite*)
ZONES D'EMPRISE (*suite*)

Article	Colonne 1 Première nation	Colonne 2 Description de la zone d'emprise
		<p>Toutes les terres indiquées sur le plan d'enregistrement d'emprise de chemin de fer préparé par M. Edward Eaton, A.T.C., B.C.L.S., en mai 2001 et déposé aux Archives d'arpentage des terres du Canada à Ottawa sous le numéro RSBC 3321R.</p> <p>D'une superficie d'environ 11,9 hectares, à l'exclusion des mines et minéraux, qu'ils soient précieux ou communs, à l'état solide, liquide ou gazeux.</p> <hr/> <p>d) En Colombie-Britannique, dans la division de Yale du district de Yale, dans la réserve indienne de Pemynoos n° 9:</p> <p>Toutes les terres indiquées sur le plan d'enregistrement d'emprise de chemin de fer préparé par M. Edward Eaton, A.T.C., B.C.L.S., en mai 2001 et déposé aux Archives d'arpentage des terres du Canada à Ottawa sous le numéro RSBC 3320R.</p> <p>D'une superficie d'environ 51 hectares, à l'exclusion des mines et minéraux, qu'ils soient précieux ou communs, à l'état solide, liquide ou gazeux.</p> <hr/> <p>e) En Colombie-Britannique, dans la division de Yale du district de Yale, dans la réserve indienne de Pokheitsk n° 10:</p> <p>Toutes les terres indiquées sur le plan d'enregistrement d'emprise de chemin de fer préparé par M. Edward Eaton, A.T.C., B.C.L.S., en mai 2001 et déposé aux Archives d'arpentage des terres du Canada à Ottawa sous le numéro RSBC 3319R.</p> <p>D'une superficie d'environ 4,48 hectares, à l'exclusion des mines et minéraux, qu'ils soient précieux ou communs, à l'état solide, liquide ou gazeux.</p>

ANNEXE 1 (suite)
ZONES D'EMPRISE (suite)

Article	Colonne 1 Première nation	Colonne 2 Description de la zone d'emprise
		<p>f) En Colombie-Britannique, dans la division de Yale du district de Yale, dans la réserve indienne de Spatsum n° 11:</p> <p>Toutes les terres indiquées sur le plan d'enregistrement d'emprise de chemin de fer préparé par M. Edward Eaton, A.T.C., B.C.L.S., en mai 2001 et déposé aux Archives d'arpentage des terres du Canada à Ottawa sous le numéro RSBC 3317R.</p> <p>D'une superficie d'environ 4,92 hectares, à l'exclusion des mines et minéraux, qu'ils soient précieux ou communs, à l'état solide, liquide ou gazeux.</p> <p>g) En Colombie-Britannique, dans la division de Yale du district de Yale, dans la réserve indienne de Spatsum n° 11A:</p> <p>Toutes les terres indiquées sur le plan d'enregistrement d'emprise de chemin de fer préparé par M. Edward Eaton, A.T.C., B.C.L.S., en mai 2001 et déposé aux Archives d'arpentage des terres du Canada à Ottawa sous le numéro RSBC 3318R.</p> <p>D'une superficie d'environ 9,18 hectares, à l'exclusion des mines et minéraux, qu'ils soient précieux ou communs, à l'état solide, liquide ou gazeux.</p>
3.	Bande indienne de Matsqui	<p>En Colombie-Britannique, dans le district de New Westminster, dans la réserve indienne de Sahnacum n° 1:</p> <p>Toutes les terres indiquées sur le plan d'enregistrement d'emprise de chemin de fer préparé par M. D.G. Fenning, A.T.C., B.C.L.S., en mai 2001 et déposé aux Archives d'arpentage des terres du Canada à Ottawa sous le numéro RSBC 3313R.</p>

ANNEXE 1 (*suite*)
ZONES D'EMPRISE (*suite*)

Article	Colonne 1 Première nation	Colonne 2 Description de la zone d'emprise
		D'une superficie d'environ 2,62 acres (1,06 hectare), à l'exclusion des mines et minéraux, qu'ils soient précieux ou communs, à l'état solide, liquide ou gazeux.
4.	Bande indienne de l'île Seabird	<p>En Colombie-Britannique, dans la division de Yale du district de Yale, dans la réserve indienne de l'île Seabird:</p> <p>Toutes les terres constituant le lot 258 sur le plan d'enregistrement d'emprise de chemin de fer préparé par M. D. George Fenning, A.T.C., B.C.L.S., en mai 2001 et déposé aux Archives d'arpentage des terres du Canada à Ottawa sous le numéro RSBC 3316R.</p> <p>D'une superficie d'environ 25,6 hectares, à l'exclusion des mines et minéraux, qu'ils soient précieux ou communs, à l'état solide, liquide ou gazeux</p>
5.	Bande indienne de Skuppah	<p>a) En Colombie-Britannique, dans la division de Yale du district de Yale, dans la réserve indienne de Inklyuhkinatko n° 2:</p> <p>Toutes les terres indiquées sur le plan d'enregistrement d'emprise de chemin de fer préparé par M. D.G. Fenning, A.T.C., B.C.L.S., en mai 2001 et déposé aux Archives d'arpentage des terres du Canada à Ottawa sous le numéro RSBC 3323R.</p> <p>D'une superficie d'environ 22,0 hectares, à l'exclusion des mines et minéraux, qu'ils soient précieux ou communs, à l'état solide, liquide ou gazeux.</p> <p>b) En Colombie-Britannique, dans la division de Yale du district de Yale, dans la réserve indienne de Skuppah n° 2A:</p>

ANNEXE 1 (suite)
ZONES D'EMPRISE (suite)

Article	Colonne 1 Première nation	Colonne 2 Description de la zone d'emprise
		<p>Toutes les terres indiquées sur le plan d'enregistrement d'emprise de chemin de fer préparé par M. D.G. Fenning, A.T.C., B.C.L.S., en mai 2001 et déposé aux Archives d'arpentage des terres du Canada à Ottawa sous le numéro RSBC 3324R.</p> <p>D'une superficie d'environ 4,74 hectares, à l'exclusion des mines et minéraux, qu'ils soient précieux ou communs à l'état solide, liquide ou gazeux.</p> <p>c) En Colombie-Britannique, dans la division de Yale du district de Yale, dans la réserve indienne de Skuppah n° 4 :</p> <p>Toutes les terres indiquées sur le plan d'enregistrement d'emprise de chemin de fer préparé par M. D.G. Fenning, A.T.C., B.C.L.S., en mai 2001 et déposé aux Archives d'arpentage des terres du Canada à Ottawa sous le numéro RSBC 3314R.</p> <p>D'une superficie d'environ 7,17 hectares, à l'exclusion des mines et minéraux, qu'ils soient précieux ou communs, à l'état solide, liquide ou gazeux.</p>

ANNEXE 2

(article 5)

DÉTERMINATION DES TAUX D'IMPOSITION DES PREMIÈRES
NATIONS À L'ÉGARD DES SOCIÉTÉS AYANT DES PROPRIÉTÉS DE
CATÉGORIE 2 DANS DES ZONES D'EMPRISE

Article	Colonne 1 Première nation	Colonne 2 Assiette fiscale de la zone adjacente
1.	Bande indienne de Boothroyd	(i) scolaire de base (ii) rurale provinciale (iii) hôpital de Fraser Valley (iv) district régional de Fraser Valley, zone «A» (v) évaluation de la C.-B. (vi) administration financière municipale
2.	Bande indienne de Cook's Ferry	(i) scolaire de base (ii) rurale provinciale (iii) hôpital Thompson (iv) hôpital de Thompson-Nicola (v) district régional de Thompson-Nicola, zone «I» (vi) évaluation de la C.-B. (vii) administration financière municipale
3.	Bande indienne de Matsqui	(i) scolaire de base (ii) fins municipales générales, ville d'Abbotsford (iii) zone spécifique, ville d'Abbotsford (iv) district régional de Fraser Valley (v) hôpital régional de Fraser Valley (vi) bibliothèque régionale de Fraser Valley (vii) évaluation de la C.-B. (viii) administration financière municipale
4.	Bande indienne de l'île Seabird	(i) scolaire de base__ (ii) fins municipales générales, district de Kent (iii) district régional de Fraser-Cheam (iv) hôpital régional de Fraser-Cheam (v) évaluation de la C.-B. (vi) administration financière municipale
5.	Bande indienne de Skuppah	(i) scolaire de base (ii) rurale provinciale

ANNEXE 2 (suite)

(article 5)

DÉTERMINATION DES TAUX D'IMPOSITION DES PREMIÈRES
NATIONS À L'ÉGARD DES SOCIÉTÉS AYANT DES PROPRIÉTÉS DE
CATÉGORIE 2 DANS DES ZONES D'EMPRISE (suite)

	Colonne 1	Colonne 2
Article	Première nation	Assiette fiscale de la zone adjacente (iii) hôpital Thompson (iv) hôpital de Thompson-Nicola (v) district régional de Thompson-Nicola, zone «I» (vi) retransmission télévisuelle (vii) évaluation de la C.-B. (viii) administration financière municipale

RÉSUMÉ DE L'ÉTUDE D'IMPACT DE LA RÉGLEMENTATION

(Ce résumé ne fait pas partie du règlement.)

Description

But

Le Canadien Pacifique Limitée ainsi que les Premières nations de Matsqui, Seabird Island, Boothroyd, Cook's Ferry et Skuppah en sont arrivés à une entente extrajudiciaire pour régler un litige de longue date portant sur la taxation des emprises de chemins de fer dans les réserves dans la vallée du Fraser en Colombie-Britannique. Cette entente règle les préoccupations soulevées par le Canadien Pacifique et les cinq Premières nations et ouvre la voie à la perception non contestée d'impôts fonciers sur les emprises de la société ferroviaire.

Cette entente découle de la reconnaissance que les emprises constituent un intérêt foncier dans les réserves et qu'elles sont ainsi soumises au pouvoir d'imposition des Premières nations. L'entente procure également une certitude en ce qui a trait à la détermination de la valeur imposable des emprises du Canadien Pacifique et des détenteurs de licences de services publics ainsi qu'à l'établissement des taux d'imposition initiaux et futurs des intérêts immobiliers dans les emprises. À cette fin, un règlement est pris en vertu du paragraphe 83(5) de la *Loi sur les Indiens*.

Contexte

Le litige

Le litige (cité dans *CPR c. Matsqui*) qui oppose le Canadien Pacifique et les cinq Premières nations concernant la taxation des emprises dans la vallée du Fraser remonte à 1995. Les terres et les emprises en cause dans *CPR c. Matsqui* étaient d'anciennes terres de réserve qui avaient été expropriées par la société ferroviaire et cédées à celle-ci par le gouvernement fédéral en vertu de la *Loi sur les Indiens* et de l'*Acte concernant le chemin de fer Canadien du Pacifique*. La voie ferrée est la principale artère ferroviaire traversant la vallée du Fraser.

En vertu de l'article 83 de la *Loi sur les Indiens*, un conseil de bande peut, avec l'approbation du ministre, prendre des règlements pour l'imposition de taxes à des fins locales sur les terres et les intérêts fonciers dans une réserve. Entre 1991 et 1993, en vertu d'arrêtés pris en vertu de l'article 83, les cinq Premières nations mentionnées ci-dessus ont commencé à percevoir des taxes sur les intérêts fonciers appartenant à des non-membres, dont ceux du Canadien Pacifique.

En 1995, le Canadien Pacifique a contesté en Cour fédérale la validité des avis d'évaluation foncière des Premières nations. Il a demandé au tribunal de décider si les terres se trouvant dans les emprises faisaient partie des «terres de réserve» au

sens de l'article 83 et, le cas échéant, si l'exonération de taxe accordée aux membres de la bande dans ces règlements constituait une distinction non autorisée, ce qui aurait pour effet d'invalider les arrêtés.

Devant le tribunal, le Canadien Pacifique a prétendu que les bandes n'avaient pas de pouvoir d'imposition sur les emprises, car il possédait en fief simple ces terres. En retour, les cinq Premières nations ont avancé que la société ferroviaire n'avait une servitude limitée sur ces terres, que celles-ci leur appartenaient toujours et qu'elles étaient visées par leur pouvoir d'imposition.

En juillet 1996, la Section de première instance de la Cour fédérale a statué que les emprises ne se trouvaient pas sur des terres de réserve et qu'elles n'étaient pas soumises à l'impôt foncier. Cependant, la Cour a également statué que les emprises avaient été cédées spécifiquement à des fins ferroviaires et que, à tous égards, elles retourneraient à la Couronne lorsque le Canadien Pacifique cessait de les utiliser à des fins ferroviaires. Les cinq Premières nations ont interjeté appel devant la Cour fédérale d'appel (CFA).

Deux juges de la cour d'appel ont confirmé en juin 1999 la décision du tribunal de première instance, mais pour des raisons différentes. Le troisième juge a statué en faveur des appelants et aurait accueilli l'appel.

Monsieur le juge Marceau a conclu que l'appel devait être rejeté. Selon lui, le Canadien Pacifique avait obtenu un titre en fief simple sur les emprises et que les Premières nations n'y avaient plus aucun intérêt. Ainsi, les Premières nations n'avaient aucun pouvoir d'imposition foncière sur ces emprises. Monsieur le juge Desjardins a conclu que les terres faisant partie des emprises étaient des terres de réserve et donc visées par le pouvoir d'imposition foncière des Premières nations. Il a toutefois rejeté l'appel parce que le règlement d'imposition était selon lui discriminatoire. Monsieur le juge Robertson a conclu dans son opinion dissidente que les emprises faisaient partie des terres de réserve et qu'elles étaient visées par le règlement d'imposition des Premières nations. Il était d'avis que le Canadien Pacifique avait moins qu'un intérêt en fief simple sur les emprises et que l'intérêt de la société ferroviaire s'apparentait à celui consenti par une servitude d'origine législative ou une licence.

Étant donné l'ambiguïté de la décision de la CFA, le Canadien Pacifique et les cinq Premières nations ont amorcé des discussions afin d'éviter d'autres litiges et d'en arriver à une entente qui ferait des emprises un intérêt foncier de la réserve soumis au pouvoir d'imposition des Premières nations et qui donnerait à la société ferroviaire un intérêt défini dans celles-ci en vue d'une utilisation exclusive.

Pendant la durée de l'action et des négociations, le Canadien Pacifique et les cinq Premières nations ont obtenu de la Cour suprême du Canada (CSC) trois prorogations. La CSC a également consenti à une prolongation de délai pour le dépôt d'une requête en autorisation d'appel de la décision *CPR c. Matsqui* jusqu'au

30 novembre 2001. Si l'entente ou l'adoption d'un règlement accessoire échoue, les cinq Premières nations interjetteront appel et le Canada devra décider s'il interviendra devant la Cour suprême dans ce dossier.

L'entente de règlement

Même si le Canada n'est pas une partie à la cause *CPR c. Matsqui*, le Canadien Pacifique et les cinq Premières nations ont communiqué avec lui en août 2000, car il était un intervenant nécessaire dans la mise en oeuvre de l'entente. Le 15 février 2001, le Canada, le Canadien Pacifique et les cinq Premières nations en sont arrivés à un accord de principe pour régler le dossier *CPR c. Matsqui*. Les négociations ont pris fin en mai 2001. Le ministère des Affaires indiennes et du Nord canadien a participé aux négociations puisque la *Loi sur les Indiens* lui confère l'administration des intérêts des réserves.

Selon les dispositions de l'entente, les cinq Premières nations approuveraient officiellement celle-ci par vote de désignation. Le Canadien Pacifique céderait au Canada ses droits sur les emprises et ce dernier confirmerait par décret le retour de celles-ci en tant que terres de réserve en vertu de la *Loi sur les Indiens*. Cette mise de côté des terres ne porterait pas atteinte aux prétentions des Premières nations concernant le statut des emprises. Le Canada érigerait un règlement d'imposition précisant les modalités qu'utiliseront les Premières nations pour évaluer les droits fonciers du Canadien Pacifique et établir le taux d'imposition. Le Canada concéderait alors une servitude taxable au Canadien Pacifique en vertu du paragraphe 16(2) de la *Loi sur les immeubles fédéraux*. Ces démarches régleraient le litige entre le Canadien Pacifique et les cinq Premières nations.

Le Canadien Pacifique indemniserait en espèces chacune des cinq Premières nations et celles-ci pourront également retirer des revenus de tout nouveau titulaire de licence du Canadien Pacifique, dont des compagnies de fibre optique. Les cinq Premières nations ne percevront pas de taxes rétroactives des municipalités et ne demanderont pas à être indemnisées par le Canada.

L'entente est propre aux parties en cause et elle n'a aucune incidence directe sur les autres différends d'imposition entre une société ferroviaire et les Premières nations ou les pratiques de taxation ailleurs en Colombie-Britannique ou au pays.

Le règlement

Le règlement pris par le gouverneur en conseil en vertu du paragraphe 83(5) de la *Loi sur les Indiens* régira l'établissement de la valeur estimée et les taux d'imposition initiaux et futurs sur les intérêts fonciers appartenant au Canadien Pacifique et les détenteurs de licences dans les emprises. Les taux seront harmonisés à ceux visant le Canadien Pacifique hors réserve au titre des règlements provinciaux.

Grâce à ce règlement, le Canadien Pacifique aura la certitude et la prévisibilité nécessaires pour concurrencer dans le secteur des transports. Il a signifié qu'il ne

signera aucune entente sans que ne soit adopté un règlement d'imposition en vertu du paragraphe 83(5) de la *Loi sur les Indiens*. Il a ajouté qu'il ne désire aucune compensation ou indemnisation.

Solutions envisagées

Le règlement est un volet essentiel de l'exécution de l'entente et il ne vise que les mesures d'imposition foncière qu'adopteront les cinq Premières nations.

La seule option est le statu quo. Le Canadien Pacifique compterait sur des engagements contractuels de la part des cinq Premières nations ainsi que sur la politique de la Commission consultative de la fiscalité indienne (CCFI) pour que soient appliquées les méthodes convenues d'évaluation immobilière et de détermination des taux conformément au règlement d'entente et les pratiques provinciales.

Les Premières nations signataires de l'entente pourraient facilement modifier leurs arrêtés sur l'évaluation et l'imposition pour que les dispositions de ceux-ci correspondent à celles prévues par la réglementation, mais rien ne dit que leurs autorités taxatrices ne modifieront pas leurs pratiques si celle-ci n'est pas en place.

Une entente contractuelle sans fondement réglementaire est insuffisante. Dans un arrêt récent (*Pacific National Investments c. La Corporation de la ville de Victoria*), la Cour suprême du Canada (CSC) a statué qu'une municipalité (assujettie à la *Municipal Act*) ne pouvait pas conclure un engagement contractuel qui l'empêcherait de faire appel à son pouvoir décisionnel pour modifier le règlement de zonage et que toute entente en vue du versement de dommages-intérêts en compensation de la modification du zonage constituerait une entrave inacceptable au pouvoir discrétionnaire d'un conseil municipal. Les Premières nations ne sont pas visées par la *Municipal Act* de la Colombie-Britannique et les pouvoirs de réglementation sont de nature fiscale, mais on peut difficilement ignorer l'arrêt de la CSC dans le cas présent si le règlement d'entente n'est pas accompagné d'un règlement connexe.

Les lignes directrices de la CCFI sont articulées sur le principe d'harmonisation fiscale, ce qui veut dire que les autorités taxatrices des Premières nations devraient répartir le fardeau fiscal de la même façon que les autres autorités ailleurs dans la province. Donc, les pratiques d'imposition foncière en Colombie-Britannique définissent la façon dont sont taxés les intérêts fonciers ferroviaires. De plus, elles sont la norme pour les politiques d'harmonisation et dicteraient donc la façon dont sont imposées les emprises dans les réserves. La réglementation soumettra à ces dispositions établies les pratiques d'imposition foncière des Premières nations.

Pour le Canadien Pacifique, l'entente et le règlement annexe pris en vertu du paragraphe 83(5) de la *Loi sur les Indiens* sont nécessaires pour veiller à ce que les pratiques taxatrices des Premières nations soient conformes aux pratiques

d'imposition foncière de la Colombie-Britannique et pour avoir un niveau acceptable de certitude et de prévisibilité. De plus, cela veut dire que les taxes foncières sont payées aux Premières nations et non à la province ou aux municipalités avoisinantes, comme c'est le cas actuellement.

Les cinq Premières nations et le Canadien Pacifique sont fermement d'avis que, dans ces circonstances, le Canada doit exercer ses pouvoirs législatifs pour assurer l'exécution de cette entente. Le Canadien Pacifique a confirmé qu'il ne signera aucun accord sans que celui-ci ne soit accompagné d'un règlement d'imposition pris en vertu du paragraphe 83(5) de la *Loi sur les Indiens*.

Avantages et coûts

Premières nations

Les cinq Premières nations ont insisté sur l'adoption de la réglementation afin de régler ce pénible et long litige en matière d'impôt foncier et d'obtenir des lignes directrices pour la mise en place d'un régime approprié d'imposition des biens du Canadien Pacifique. Le règlement facilitera l'exécution de l'entente et l'imposition des intérêts du Canadien Pacifique dans les terres des Premières nations.

Le pouvoir d'imposition foncière sur tous les intérêts de propriété dans une réserve est un volet important de l'autonomie gouvernementale. Les recettes fiscales annuelles d'environ 146 500 \$ pour les cinq Premières nations seront un investissement indispensable dans la mise en place de l'infrastructure locale et le développement économique local.

Canadien Pacifique

En vertu de l'entente garantie par la prise du règlement, le Canadien Pacifique devra verser des impôts fonciers dont le niveau est prévisible et comparable à ceux en vigueur ailleurs en vertu des lois provinciales. Le Canadien Pacifique jouira d'une équité fiscale semblable à celle des ses concurrents, pourra concurrencer avec les autres sociétés ferroviaires et de transport et assurer sa viabilité économique.

Le Canadien Pacifique n'aura pas à engager des coûts additionnels. En effet, suite à la mise en place de l'entente et de l'adoption du décret, il versera aux cinq Premières nations les mêmes impôts fonciers que percevaient la province et les municipalités avoisinantes.

Province et municipalités avoisinantes

À l'heure actuelle, la ville d'Abbotsford (Matsqui) et le district de Kent (île Seabird) reçoivent du Canadien Pacifique des impôts fonciers de 1 500 \$ et de 145 000 \$ respectivement. La ville d'Abbotsford obtient une somme nette de 1 000 \$ et le district de Kent, de 100 000 \$, le solde étant versé à la province. Ces municipalités n'offrent aucun service au Canadien Pacifique.

La province et les municipalités seront privées de ces recettes par la mise en oeuvre de l'entente et l'instauration du régime d'imposition par les cinq Premières nations.

Il ne faut pas oublier que, pour les parties, l'entente est un pas en avant, que le Canadien Pacifique ne réclamera pas un remboursement rétroactif des taxes et que les Premières nations n'exigeront pas le paiement des taxes abandonnées depuis l'adoption de leurs arrêtés d'imposition foncière.

Commission consultative de la fiscalité indienne (CCFI)

La mise en place d'un règlement d'imposition des intérêts taxables des sociétés ferroviaires dans les réserves mettra fin à ce long et âpre litige entre le Canadien Pacifique et les Premières nations et fera progresser les objectifs stratégiques de la CCFI.

En faisant reconnaître le pouvoir d'imposition des Premières nations, l'entente étayée par le règlement élargira la compétence de production de recettes de celles-ci. Donc, les cinq Premières nations pourront retirer des revenus d'une source auparavant inexistante. Ces revenus favoriseront le développement économique local en ceci que les coûts relatifs à ceux-ci ne porteront que sur quelques services, s'il en est. Étant donné que ces coûts sont faibles, les Premières nations pourront dégager plus de recettes fiscales et investir davantage dans le développement économique conformément à la politique de dépenses.

Cette initiative favorisera des économies dans l'exploitation de régimes d'impôts fonciers par les Premières nations puisque le règlement est une approche efficace à l'évaluation foncière et à l'établissement des taux qui donnera une assurance administrative et empêchera des contestations éventuelles devant les tribunaux. De plus, le règlement protégera l'intégrité des régimes d'imposition foncière des Premières nations en veillant à ce que ceux-ci soient visés par les mêmes normes que celles des autres administrations, ce qui assurera un équilibre entre les intérêts de l'autorité taxatrice et du contribuable et promouvra l'uniformité et l'équité.

La mise en place de l'entente et du règlement annexe n'entraînera aucun coût administratif additionnel.

Canada (Affaires indiennes et du Nord Canada)

Les avantages qu'apporte le règlement fiscal au AINC s'inscrivent dans les objectifs stratégiques de la CCFI. Ce règlement harmonise le régime d'imposition des sociétés ferroviaires des Premières nations et les collectivités avoisinantes. Le AINC a participé à la conclusion de l'entente extrajudiciaire entre les Premières nations et le Canadien Pacifique, ce qui vient renforcer le partenariat entre le Canada et les Premières nations. L'entente rejoint également les objectifs du AINC énoncé dans *Rassembler nos forces*, le plan d'action du Canada pour les questions

autochtones, en renforçant la capacité de gouvernance en matière des Premières nations en leur donnant une compétence fiscale sur les emprises ferroviaires dans leurs réserves. Si l'entente et le règlement ne peuvent être mis en place, les parties se tourneront évidemment vers les tribunaux et le Canada devra établir sa position en tant qu'intervenant dans le dossier ou il pourra même être un des intimés. Dans ce cas, le AINC devra engager des coûts d'un montant incertain pour se défendre ou régler les dommages-intérêts imputés au Canada.

Le AINC n'aura pas à régler de coûts si le règlement d'imposition est adopté. Il n'aura pas à augmenter les fonds d'immobilisations et de soutien des bandes suite à la création d'un intérêt imposable au moyen de la servitude consentie au Canadien Pacifique puisque les Premières nations, tout comme les anciens percepteurs des taxes foncières, soit les municipalités de Kent et d'Abbotsford, n'offriront aucun service à la société ferroviaire. Le AINC devra peut-être engager des frais administratifs minimes pour administrer l'entente avec le Canadien Pacifique qui ne demandera pas au Canada une compensation ou indemnisation quelconque.

Société canadienne

L'entente rejoint l'esprit d'équité du grand public. En effet, il sera selon lui juste et approprié que ce corridor ferroviaire, qui avait été exproprié et qui traversait les terres des Premières nations, redevienne une terre de réserve et un intérêt taxable qui apportera à la collectivité des revenus indispensables. Cette entente dont tous bénéficient démontre aux Premières nations en cause et aux autres bandes qu'il est possible et pratique de régler des différends de longue date par le compromis et la bonne volonté avec l'appui du gouvernement fédéral au lieu de recourir aux tribunaux ou à d'autres moyens. Le Canada tout entier en retire également des avantages parce que le Canadien Pacifique, une société ferroviaire d'envergure nationale, obtient de l'entente et du règlement d'imposition une viabilité commerciale. L'emprise fait partie du corridor principal du Canadien Pacifique dans la vallée du Fraser et cette viabilité commerciale joue un rôle important dans la santé économique qu'assure pour la Colombie-Britannique et le Canada le transport ferroviaire efficace de marchandises dans les Rocheuses.

Répercussions environnementales

Tel que l'exige l'une des conditions de l'entente, le Canadien Pacifique effectuera une évaluation environnementale des emprises d'une façon satisfaisant les exigences du Canada. Cette évaluation déterminera l'état actuel des terres, dégagera les problèmes environnementaux et les niveaux de contamination et précisera les mesures d'assainissement et de protection que le Canadien Pacifique devra prendre maintenant et à l'avenir conformément aux pratiques générales de l'industrie ferroviaire. Les normes relatives à l'état acceptable des sites qui seront utilisées dans l'évaluation et l'établissement des mesures appropriées d'assainissement

et de protection seront, s'il y a lieu, celles du Conseil canadien des ministres de l'environnement. Dans les autres cas, les normes provinciales ou fédérales seront utilisées.

Lorsque l'emprise cessera d'être utilisée pour le transport par rail, les terres devraient être remises dans un état convenant à l'exploitation commerciale ou industrielle en utilisant les normes du Conseil canadien des ministres de l'environnement relatives aux sites contaminés ou toute autre norme, ligne directrice, réglementation ou loi en vigueur à ce moment et portant sur la remise en état d'anciennes emprises ferroviaires.

L'octroi de l'emprise n'exigera pas une évaluation en vertu de la *Loi canadienne sur l'évaluation environnementale*. Le paragraphe 74(4) de la Loi soustrait à celle-ci les ouvrages entamés avant le 22 juin 1984, ce qui veut dire qu'elle ne s'applique pas à la délivrance ou au renouvellement d'une licence, d'un permis ou d'une autorisation. Le Canadien Pacifique continuera de se servir du corridor à des fins ferroviaires.

Selon l'entente, l'emprise servira à l'installation de réseaux de fibre optique ou de services publics (pipeline, câble, réseau électrique, eau potable, eaux usées, gaz). L'emprise sera en vigueur tant que le Canadien Pacifique l'utilisera à ses fins commerciales, ce qui comprend le transport, les réseaux de fibre optique et les autres services publics.

Fardeau de la réglementation

Le règlement est simple et impose peu de travail aux autorités taxatrices des Premières nations. Il ne vise que les cinq Premières nations en cause et s'apparente aux pratiques provinciales établies, ce qui élimine la naissance d'un différend réglementaire.

Consultations

La consultation auprès de la Colombie-Britannique et des deux municipalités avait pour but de les aviser de la conclusion de l'entente et de l'intention de mettre sur pied le régime d'imposition foncière des Premières nations visant les emprises du Canadien Pacifique.

En vertu de la *Indian Self Government Enabling Act* (projet de loi 64 de la Colombie-Britannique), lorsque le ministre des Affaires indiennes et du Nord canadien approuve un arrêté de taxe foncière des Premières nations, la province et la municipalité cessent d'imposer les propriétés se trouvant dans les réserves. De plus, chaque Première nation reçoit un avis indiquant leur intention de percevoir des taxes foncières. Cet avis est transmis aux municipalités touchées et est publié dans la Gazette provinciale. Les cinq Premières nations ont suivi cette démarche de 1991 à 1993 lorsqu'elles ont mis sur pied leurs propres régimes d'imposition foncière. Tel que l'exige le gouvernement fédéral pour la conclusion de l'entente,

les cinq Premières nations et le Canadien Pacifique (avec l'appui de la CCFI) ont rencontré les administrations des deux municipalités pour les renseigner sur l'entente et leur expliquer que le Canadien Pacifique ne comptera plus parmi leurs contribuables.

La ville d'Abbotsford et le district de Kent ont été avisés par écrit de l'entente. Le Canadien Pacifique leur a fait tenir une copie de cette entente et s'est entretenu directement avec eux.

Il existe en Colombie-Britannique 13 Premières nations taxatrices dont les réserves contiennent des intérêts du Canadien Pacifique et elles ont été avisées par écrit de l'entente le 10 juillet 2001. Elles ne sont pas touchées par l'entente, mais elles s'intéresseront à l'issue des négociations et le but de la consultation était de les renseigner sur la question, de les aviser de la conclusion de l'entente et de répondre à leurs questions. La CCFI se servira de son bulletin *Clearing the Path* pour aviser les autres Premières nations taxatrices et elle convoquera également une séance d'information à l'intention de toutes les Premières nations taxatrices pour discuter de l'entente.

La publication préalable de ce règlement dans la *Gazette du Canada* Partie I le 22 septembre 2001, n'a suscité aucune réaction publique.

Respect et exécution

Commission consultative de la fiscalité indienne (CCFI)

La CCFI a pour mandat d'étudier les arrêtés d'imposition foncière ébauchés par les Premières nations en vertu de l'article 83 de la *Loi sur les Indiens* et recommande leur adoption au ministre des Affaires indiennes et du Nord canadien. La Commission peut également examiner les possibilités d'ériger des règlements portant sur des sujets mentionnés à l'article 83 de la *Loi sur les Indiens*.

Afin de garantir la conformité au règlement, les arrêtés des Premières nations parties à l'entente portant sur l'évaluation et l'imposition doivent respecter les dispositions visant l'évaluation et l'imposition qui y sont définies.

Le montant des recettes est déterminé par deux volets principaux de la taxe foncière — l'assiette fiscale (valeur évaluée des intérêts immobiliers sur la réserve) et le taux d'imposition. Le taux est appliqué sur la valeur évaluée pour en arriver à la taxe perçue.

Les gouvernements des Premières nations peuvent percevoir des taxes des contribuables au moyen d'arrêtés approuvés. Ces arrêtés fixent le taux d'imposition de chaque catégorie de bien immobilier. Pour être valides, applicables et reconnus par les tribunaux, ces arrêtés doivent être adoptés annuellement et approuvés par le ministre.

La politique de la CCFI relative à l'établissement des taux est articulée sur la reconnaissance d'un équilibre entre les droits des Premières nations et des contribuables. La CCFI doit donc veiller à ce que les contribuables jouissent d'un traitement juste et équitable et les Premières nations, en qualité d'autorité taxatrice, peuvent exercer à loisir leur compétence. Les taux prévus dans les arrêtés sont examinés afin de s'assurer qu'ils :

- respectent les dispositions de la *Loi sur les indiens*;
- respectent les dispositions de la Charte canadienne des droits et libertés;
- sont conformes aux principes de la justice naturelle.

Afin de garantir une transition en douceur vers la fiscalité indienne, la CCFI a toujours tendu vers l'harmonisation avec les collectivités avoisinantes et a donné son appui aux lois provinciales en ce sens (la *Indian Self Government Enabling Act* en Colombie-Britannique et la *Loi instaurant une procédure de révision administrative en matière d'évaluation foncière et modifiant d'autres dispositions législatives* au Québec).

Les critères d'évaluation de la politique d'établissement des taux de la CCFI prévoient que le principe d'harmonisation fiscale est une expression de justice et d'équité. Donc, la Commission étudiera les arrêtés fiscaux des Premières nations en fonction de ce principe.

Les arrêtés des Premières nations en matière d'évaluation précisent le genre de biens immobiliers taxables et la façon dont les évaluations seront menées.

La CCFI étudie les arrêtés d'évaluation ainsi que les modifications subséquentes et recommande au ministre de les approuver ou non. Donc, tout comme pour les arrêtés fiscaux, la CCFI étudiera les arrêtés concernant les évaluations des intérêts ferroviaires en fonction des pratiques en cours en Colombie-Britannique.

La CCFI examinera et recommandera les arrêtés portant sur les évaluations et les taux annuels en se fondant sur les dispositions pertinentes du règlement. La CCFI ne recommandera pas au ministre un arrêté qui met en place des dispositions non prévues par le règlement. Les Premières nations ne peuvent légalement percevoir de taxes foncières sans qu'il n'existe un arrêté dûment approuvé.

Le règlement consolidera le pouvoir du ministre d'approuver des arrêtés des Premières nations en faisant en sorte que les recettes fiscales perçues du Canadien Pacifique sont versées aux Premières nations et non à la province ou aux municipalités avoisinantes.

Ce règlement est la concrétisation de l'objet du paragraphe 83(5) portant sur les pouvoirs d'adoption d'arrêtés par les Premières nations.

Personnes-ressources

Brent Moreau
Directeur des affaires intergouvernementales
Commission consultative de la fiscalité indienne
90, rue Elgin, 2^e étage
Ottawa (Ontario)
K1A 0H4
Tél. : (613) 954-6764

Rick Simison
Gestionnaire, Recherche sur les terres
Direction des terres
Services fonciers et fiduciaires
Affaires indiennes et du Nord Canada
10, rue Wellington
Hull (Québec)
K1A 0H4
Tél. : (819) 994-3333

APPENDIX 2**SAMPLE FIRST NATION FINANCIAL ADMINISTRATION BY-LAW**

_____ FIRST NATION
 FINANCIAL ADMINISTRATION BY-LAW
 BY-LAW NO. ____

A by-law to regulate the receipt, management, and expenditure of _____ First Nation funds and establish the administrative structure of the _____ First Nation which manages the funds;

WHEREAS the *Indian Act*, R.S.C. 1985, c.I-5, provides that Council may, subject to the approval of the Minister of Indian Affairs and Northern Development, make by-laws for the following purposes:

- the appropriation and expenditure of moneys of the _____ First Nation to defray the _____ First Nation expenses;
- the appointment of officials to conduct the business of the Council and prescribing their duties; and
- with respect to any matter arising out of or ancillary to the exercise of the aforementioned power;

AND WHEREAS the Council of the _____ First Nation has determined that it is desirable and necessary that a financial management by-law be established for the purposes set out in section 83(1) of the *Indian Act* and for the better administration of the _____ First Nation's business;

NOW THEREFORE the Council of the _____ First Nation at a duly convened meeting of the Council enacts the following by-law.

SHORT TITLE

1. This By-law may be called the *Financial Administration By-law*.

DEFINITIONS

2. In this By-law,

“agencies” means any board, tribunal, commission, committee of the _____ First Nation or any corporate body controlled by the _____ First Nation including a society, non-profit corporation or business corporation;

“agreement” means any written contract between the _____ First Nation and another party or parties, including the federal government, the provincial government or a third party, pursuant to which money is to be paid to the _____ First Nation;

“annual budget” means the forecast of planned expenditures for the forthcoming fiscal year by the _____ First Nation;

“Board” shall mean the _____ First Nation Treasury Board established pursuant to this By-law;

“Council” shall mean the Chief and Council of the _____ First Nation;

“department” means an administrative division of the _____ First Nation Government as established from time to time by Council and includes service centres, administrative units and other internal organizational units of the _____ First Nation administration;

“_____ First Nation funds” means all moneys belonging to the _____ First Nation and includes

- a) all revenues of _____ First Nation,
- b) money borrowed by the _____ First Nation,
- c) money received or collected on behalf of the _____ First Nation, and
- d) all moneys that are received or collected by the _____ First Nation pursuant to any agreement or funding arrangement and is to be disbursed for a purpose specified by Council or pursuant to that agreement or funding arrangement,

but does not include

- e) money received by the _____ First Nation on behalf of an individual or corporate entity, where Council has approved an alternative arrangement for the managing of the money pursuant to section 74 of this By-law;

“resolution” means a decision made at a meeting of a quorum of Council.

APPLICATION

3. This By-law governs the receipt, management and expenditure of _____ First Nation funds and the administrative organization of the _____ First Nation to manage the funds.

4. This By-law applies to all _____ First Nation departments and agencies in receipt of _____ First Nation funds.

TREASURY BOARD

5. A Treasury Board of the _____ First Nation is hereby established and shall continue in existence notwithstanding changes in its membership from time to time.

6. The Board shall consist of five (5) members appointed by the Council from time to time with one (1) member being the Band Administrator.

7. Two (2) of the members of the Board shall be members of the Council.

8. The Chairperson shall be elected by the Board and serve for a term of two (2) years.

9. The Chairperson shall preside over the meetings of the Board and shall, between meetings of the Board, exercise or perform such of the powers, duties or functions of the Board as the Board may determine.

10. The Board shall be responsible for

(a) the management and control of the collection of _____ First Nation funds;

(b) the management and control of the expenditures and disbursements of the _____ First Nation;

(c) the maintenance of records of the financial activities of the _____ First Nation;

(d) the preparation of the annual budget in accordance with the priorities approved by Council;

(e) the preparation of the annual audit of the _____ First Nation;

(f) the reporting and recommending to Council on financial matters; and

(g) all other matters relating to the financial affairs of the _____ First Nation not assigned by another by-law or Council resolution to any department or agency.

11. The Board shall prepare or cause to be prepared any amendment to the annual budget for the _____ First Nation which shall be submitted to the Council for review and approval.

12. The Board shall maintain or cause to be maintained the financial records of the _____ First Nation through the Office of the Treasurer and the managers of the departments or agencies.

13. The Board may prescribe the form and content of the financial records and establish the accounting systems of the _____ First Nation.

14. A member of the Treasury Board may be removed from office

(a) by the Chairperson if the member has missed three (3) consecutive scheduled meetings of the Treasury Board;

(b) by a majority of Council on the recommendation of the Chairperson for the member's removal; or

(c) by a unanimous vote of Council.

15. The Band Administrator shall act as the senior administration officer of the Treasury Board and shall assist the Board in carrying out its duties. The Band Council will articulate the specific nature of the duties of the Band Administrator and these will include the planning, organizing, implementing and evaluating functions.

16. To facilitate the role and responsibilities of the Band Administrator a Controller shall be appointed by the Council and is responsible to the Band Administrator for the following

- (a) the conduct of the administration necessary to discharge the administrative responsibilities of the Board, including staff supervision;
- (b) the administrative supervision of the compilation and preparation of the overall annual budget;
- (c) the preparation of annual financial statements and long-term financial projections and cash flows as required from time to time by the Board;
- (d) monitoring adherence to any agreement and funding arrangements entered into by the _____ First Nation or any department or agency;
- (e) administration and supervision of the financial records and reporting systems;
- (f) the maintenance of records of all receipts and expenditures in such a manner so as to facilitate the annual audit; and
- (g) any other task assigned by the Board.

17. The Board shall be responsible for the hiring of the Controller subject to the ratification of the Council and dismissal of the Controller shall be in accordance with the personnel policies of the _____ First Nation as established by Council.

COUNCIL'S ROLE

18. The Council shall appoint two (2) Councillors and two (2) persons from the general First Nation membership to serve as members of the Board for a period consistent with the term of office of the Band Council.

19. The Council shall oversee the preparation of the annual budget and shall approve the annual budget of the _____ First Nation and any amendments thereto.

20. The Council shall receive and approve the annual audit of the _____ First Nation.

21. The Council may, upon the recommendation of the Board or upon its own motion, approve of an exception to this By-law by an amending by-law in accordance with section 83 of the *Indian Act*.

DELEGATION OF AUTHORITY

22. On the recommendation of the Board, the Council may approve the delegation of authority to approve expenditures on behalf of the _____ First Nation within the annual budget and consistent with the financial organization of the _____ First Nation.

ANNUAL BUDGET

23. The Board shall prepare estimates of the revenues of the _____ First Nation for the purpose of preparing the annual budget.

24. Each department manager and agency manager shall prepare the department or agency's annual budget for the operation of the department or agency and shall submit the budget prepared to the Board which shall prepare a consolidated annual budget for the _____ First Nation.

25. The annual budget for the _____ First Nation and its agencies shall be submitted by the Board to Council for consideration and approval.

26. The Council is solely responsible for the approval of the consolidated annual budget for the _____ First Nation and its agencies for each fiscal year.

27. Council may increase allocations of funds in the budget, reduce allocations of funds, or reallocate funds to different sectors in the annual budget.

28. The annual budget becomes official upon approval by the Council by resolution.

29. Council may amend the annual budget at any time before or after its implementation.

30. The annual budget shall be made available during regular working hours for inspection by any member of the _____ First Nation, and copies are to be provided to _____ First Nation members on written request to the Controller upon payment of a twenty-five dollar (\$25) fee.

FINANCIAL MANAGEMENT: DEPOSITS

31. There shall be one Consolidated Account established by the Controller at the direction of the Treasury Board into which all _____ First Nation funds shall be deposited.

32. The Controller shall ensure the safekeeping of the _____ First Nation funds received and shall forthwith deposit all _____ First Nation funds to the credit of the _____ First Nation Consolidated Account.

33. The Board may authorize the Controller to reallocate funds from the _____ First Nation Consolidated Account to other accounts for investment purposes or program and services delivery.

34. Funds in the Consolidated Account shall be administered by the Controller.

35. The interest earned on the _____ First Nation funds shall be paid to the Consolidated Account.

36. Operating surpluses as of the end of the fiscal year shall be paid into the Consolidated Account and allocated or expended in accordance with the direction of Council.

FINANCIAL MANAGEMENT: EXPENDITURES

37. All payments and financial commitments shall be in accordance with the annual budget or in accordance with Council resolution.

38. The Board may make accountable advances from the Consolidated Account to an account administered by a department or agency manager on a monthly basis according to the approved annual budget.

39. At the beginning of each fiscal year, each department and agency manager may receive a one (1) month advance or in such amount as determined by the annual budget and the cash flow approved annual budget.

40. Where funds have been advanced to a department or agency, the department and agency managers shall report to the Board on the last day of the following month

- (a) an invoice listing the funds expended in the previous month; and
- (b) a trial balance of the receipts and disbursements for the previous month.

41. The invoice listing submitted to the Board shall be reviewed and approved by the Board if reasonably within the approved budget and upon such approval further advance for the next month shall be made to the department or agency.

42. The Board shall deduct from the current month's advance any amounts advanced in prior months which exceed the amount of the expenditures as recorded in the trial balance.

43. The Board may make such adjustments as are required in the last month of the fiscal year to close out the final payment for the year.

FINANCIAL REPORTING: INVOICING

44. No payment shall be made for the performances of work, supply of goods or rendering of services unless the charge in respect of such work, goods or services has been authorized

- (a) pursuant to a Council resolution;
- (b) by a person delegated to authorize such payment; or
- (c) pursuant to an agreement entered into between the _____ First Nation and the person providing such work, goods or services which establishes the amount, or a method of calculating the amount, to be charged for such work, goods or services.

45. For all work, goods or services that are provided by or through the _____ First Nation or any other person on behalf of the _____ First Nation for a fee or other charge, an invoice shall be rendered for payment for the work, goods or services.

46. The Treasurer, department or agency manager each have a role in ensuring invoices are rendered pursuant to this By-law.

AWARDING OF CONTRACTS

47. The Council may appoint by resolution the department or agency managers and other persons as authorized to approve the purchase of goods and services. Any expenditures in the awarding of contracts must receive the prior approval of the Band Council.

48. All orders for work, goods or services provided to the _____ First Nation must be recommended to Council by the department or agency manager authorized to approve the purchase of goods or services.

49. Each order for work, goods or services over fifteen thousand dollars (\$15,000) or such greater amount as approved by Council, unless approved in the annual budget, shall, in addition to the signature of the department or agency manager, require attestation by the Controller as to availability of funds.

TENDERS

50. Capital purchases up to fifteen thousand dollars (\$15,000) or such greater amounts as approved by Council may be made by a department or agency manager if approved in the annual budget without going to tender.

51. Capital purchases over fifteen thousand dollars (\$15,000) and under five hundred thousand dollars (\$500,000) or in such amounts as approved by Council may be made by invitations to tender.

52. Capital purchases in excess of five hundred thousand dollars (\$500,000) or such greater amounts as approved by Council must be made by public tender.

53. In emergency situations telephone bids up to twenty thousand dollars (\$20,000) or such greater amount as approved by Council may be accepted by a department or agency manager providing a written confirmation follows from the bidder and a record of telephone bids is filed.

54. Invitations to tender shall include

- (a) the time and date of closing;
- (b) sufficient details from which comparable bids can be made;
- (c) the time, date, and place tenders are to be opened; and
- (d) amount of security deposit if required.

55. The tendering period is not to be less than five (5) working days, unless in an emergency situation.

56. All tenders are to be returned sealed and addressed to the _____ First Nation, clearly marked "Tendered for....." and the time and date of receipt is to be recorded on the unopened envelope of tender when received.

57. All tenders received shall be opened in public in the presence of the department or agency manager or other person responsible for the tender process.

58. The name of the tender, project, date of bid and amount shown must be recorded.

59. The lowest tender received shall normally be accepted unless the authorized person deems it in the best interest of the _____ First Nation to do otherwise.

60. Where the lowest tender is not accepted, the reasons are to be recorded in the document by the authorized person accepting the contract.

61. Upon acceptance of a tender for the performance of work, goods, or services, a contract is to be signed by both parties and shall be kept as a portion of the records of the _____ First Nation.

62. In the event that an official or employee of the _____ First Nation has a personal interest in the contract, he or she shall signify the interest and thereafter refrain from taking part in the discussion or participating in the awarding of the contract.

63. No disbursements or payment on any contract shall be made without supporting documentation as determined by the policies of the Board.

64. A fifteen percent (15%) hold-back of final payment or in such amount as may be determined by Board -lish policies and procedures for the tender process.

CONFLICT OF INTEREST

66. Any person who holds an office, including that of Chief or Councillor, or employment with the _____ First Nation, its departments or agencies, shall not use that office or employment for personal gain to the detriment of the interests of the _____ First Nation.

67. “Personal gain” shall mean financial benefit for the individual or for the members of his or her immediate family.

68. “Family” shall mean a spouse, including a common law spouse, children, parent, brother, sister, father-in-law, mother-in-law, uncle, aunt, grandparent, son-in-law, daughter-in-law, and also includes any relative permanently residing in the person’s household.

69. A person may avoid a conflict of interest by disclosing his or her interest prior to the making of a decision and by not participating in the decision.

70. If a person violates the conflict of interest provision Council will, subject to the _____ Personnel Policy, suspend the employee or official from all privileges and benefits of office or employment for a period up to three (3) weeks.

71. The Board may develop detailed conflict of interest rules which shall govern the administration of financial affairs of the _____ First Nation which shall take effect upon approval by Council. These detailed conflict of interest rules would support those included under this By-law.

72. An appeal of suspension or dismissal can be made to the Band Council.

AGREEMENTS

73. The Council may approve on behalf of the _____ First Nation such agreements of funding arrangements with the federal and provincial governments or with any other party for the provision of funding for the _____ First Nation, its agencies and other bodies.

74. Where an agreement or arrangement has been approved under section 73 and on the recommendation of the Treasury Board, the Council may approve an alternative arrangement for the management of money received.

FISCAL YEAR

75. The fiscal year of the _____ First Nation Government shall be from April 1 of each year to March 31 in the following year.

AUDIT

76. Council shall appoint by resolution an auditor or auditors annually to audit the books and records of the _____ First Nation.

77. The auditor or auditors shall be a member of a recognized professional accounting association.

78. The auditor or auditors shall report to Council.

79. The audit shall include all transactions involving the _____ First Nation funds.

80. The auditor or auditors are entitled to access

- (a) all books, records, accounts and vouchers;
- (b) information from any department or agency manager necessary for the completion of the audit;
- (c) Council resolutions and by-laws;
- (d) administration and financial regulations;
- (e) agreements, contracts, and any other related documents.

81. The audit shall be in accordance with generally accepted accounting procedures and shall include a general review of the adequacy of the accounting procedures and systems of control employed to preserve and protect the assets of the _____ First Nation.

82. The Board shall provide the auditors with instructions concerning the annual audit and, through the Controller, shall assist the auditor or auditors in the completion of the audit.

83. After the review of the annual audit by the Board, the auditor or auditors shall present the annual audit to the Council upon completion of the annual audit.

84. The audited financial statement shall be accepted by the Council by resolution at a meeting and signed by the Chief and such other person as designated by the Council.

PUBLIC

85. Upon receipt of the auditor's report by Council, copies of the report shall be posted in such public places as determined by Council.

86. The Controller shall retain the written report of the auditor, together with the related financial statements and any member of the _____ First Nation may inspect them during regular office hours and may by himself or through his agent, at his own expense, make a copy of the report or any part of it.

AMENDMENTS AND REPEAL

87. A decision made in contravention of this By-law is voidable by vote of a majority of Council.

88. Amendment or repeal of this By-law shall be in the manner stipulated by the *Indian Act*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the _____ day of _____ 20____ .

[Name]

Chief

[Name]

Councillor

[Name]

Councillor

[ITAB 1997]

Revised January 2002

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TABLE OF BY-LAWS AND CODES

This table contains all by-laws and codes published to date in the *First Nations Gazette*. The by-laws and codes are arranged alphabetically, by province and by name of the enacting Indian band. This table is prepared for convenience of reference only.

The date on which a by-law or code came into force and effect is listed in a separate column.

The location of a by-law or code in the *First Nations Gazette* is indicated by the volume number, the issue number, and the page number (e.g. 6:1.175).

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			
ALEXIS FIRST NATION			
2000 Tax Rates By-law	Sept 21/00	5:1:1	
2001 Tax Rates By-law	May 3/00	5:2.153	
Property Tax By-law	Feb 28/00	4:2.117	
DENE THA' FIRST NATION			
2000 Tax Rates By-law	Dec 13/00	5:2.154	
Property Assessment and Taxation By-law	Feb 28/00	4:2.150	
DUNCAN'S FIRST NATION			
Financial Administration By-law 2001	July 24/01	6:1.1	
ENOCH CREE NATION			
(1996) Budget By-law	Oct 20/97	2:2.376	
LITTLE RED RIVER CREE NATION			
Business Licensing By-law No. 0002 Respecting the Licensing of Member Businesses, Callings, Trades and Occupations in the Nation.....	Apr 28/98	3:1.1	
By-law No. 0003 Respecting Airport Landing Taxes.....	Apr 28/98	3:1.13	
MIKISEW CREE FIRST NATION			
2001 Tax Rates By-law	May 3/01	5:2.156	
Amendment Property Tax Expenditure By-law.....	July 20/98	3:1.17	
Financial Administration By-law	Sept 10/97	2:1.1	

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ALBERTA (continued)			
MIKISEW CREE FIRST NATION (continued)			
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			
1999 Tax Rates By-law	Dec 8/99	4:2.202	
2000 Tax Rates By-law	Sept 21/00	5:1.2	
2001 Tax Rates By-law	June 15/01	5:2.157	
Property Assessment and Taxation By-law	Feb 23/99	3:2.211	
STONEY FIRST NATION			
2000 Tax Rates By-law	July 6/00	4:2.203	
2001 Tax Rates By-law	May 19/01	5:2.158	
WHITEFISH LAKE FIRST NATION			
1999 Tax Rates By-law	Sept 2/99	4:1.1	
2001 Tax Rates By-law	Oct 1/01	6:1.15	
Property Tax By-law	Feb 23/99	3:2.263	ss.5.2, 7.3.1, 8.1, 12.1 by Property Tax By-law Amendment (4:1.2)
Property Tax By-law Amendment	Sept 2/99	4:1.2	

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BRITISH COLUMBIA			
ADAMS LAKE INDIAN BAND			
1999 Rates By-law	May 31/99		3:2.296
2000 Rates By-law	June 25/00		4:2.205
2001 Rates By-law	July 13/01		6:1.16
Financial Management By-law 2000-1	May 5/01		5:2.160
Rates By-law 1997-001	May 23/97		2:1.70
Rates By-law 1998-001	July 2/98		3:1.23
ASHCROFT INDIAN BAND			
1996 Property Rates By-law	Jan 15/97		2:1.72
1997 Property Tax Rates By-law	Feb 3/98		2:2.384
1998 Property Rates By-law	Dec 8/98		3:1.25
BONAPARTE INDIAN BAND			
Annual Tax Rates By-law No. 5 (1997)	July 29/97		2:1.74
Annual Tax Rates By-law No. 6, 1999	June 28/99		3:2.298
Annual Tax Rates By-law No. 7, 2000	July 27/00		5:2.175
Annual Tax Rates By-law No. 8, 2001	Aug 6/01		6:1.18
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
2001 Rates By-law No. 2001-02	Aug 25/01		6:1.21
Property Tax Expenditure By-law	Feb 8/00		4:2.207

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BRITISH COLUMBIA (continued)			
BURNS LAKE INDIAN BAND (continued)			
Property Tax Expenditure By-law	Aug 25/01	6:1.23	
CHAWATHIL FIRST NATIONS			
1999 Rates By-law	Apr 16/99	3:2.300	
2000 Rates By-law	June 25/00	4:2.213	
2001 Rates By-law	June 15/01	5:2.177	
Rates By-law No. 1998-TX01.....	June 1/98	2:2.386	
CHAWATHIL INDIAN BAND (continued)			
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	
Rates By-law 2001-1	Aug 6/01	6:1.30	
CHEAM INDIAN BAND			
Rates By-law 1997-T05	June 2/97	2:1.80	
CHEMAINUS FIRST NATION			
Financial Administration By-law	Mar 30/01	5:2.179	
COLDWATER INDIAN BAND			
1998 Tax Rates By-law	June 11/98	2:2.389	
1999 Rates By-law	May 31/99	3:2.304	
2000 Tax Rates By-law	June 25/00	4:2.215	
2001 Tax Rates By-law	May 30/01	5:2.188	

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Coldwater Indian Band (continued)			
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			
1998 Rates By-law	June 1/98	2:2.462	
1999 Rates By-law	May 31/99	3:2.306	
2000 Rates By-law	June 4/00	4:2.217	
2001 Rates By-law	June 15/01	5:2.190	
Rates By-law 1997-T01	May 30/97	2:1.82	
COOK'S FERRY INDIAN BAND			
1998 Rates By-law	June 1/98	2:2.465	
2000 Rates By-law	Dec 18/00	5:2.192	
2001 Rates By-law	Oct 1/01	6:1.32	
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	

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BRITISH COLUMBIA (continued)			
COWICHAN INDIAN BAND (continued)			
By-law to Fix Tax Rate and Percentage	June 20/97	2:1.89	
Additions for the Year 1997			
By-law to Fix Tax Rate and Percentage	Sept 21/00	5:1.3	
Additions for the Year 2000			
By-law to Fix Tax Rate for the Year 2001	Oct 18/01	6:1.34	
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	
Property Assessment and Taxation			
Amendment By-law No. 3, 2000	July 27/00	5:2.194	
FORT NELSON FIRST NATION			
2001 Rates By-law No. 2001-02	Aug 25/01	6:1.36	
Property Tax Expenditure By-law	Aug 25/01	6:1.38	
KAMLOOPS INDIAN BAND			
1999 Rates and Budget By-law	July 20/99	3:2.309	
2000 Rates and Budget By-law	Sept 30/00	5:1.5	
2001 Budget By-law	Oct 18/01	6:1.45	
2001 Property Rates By-law	Oct 18/01	6:1.51	
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	

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KAMLOOPS INDIAN BAND (continued)			
Property Assessment Amendment			
By-law No. 00-52	Dec 17/00	5:2.198	
Property Assessment Amendment			
By-law No. 00-54	Dec 20/00	5:2.199	
Property Tax Expenditure By-law	July 29/97	2:1.123	
Property Taxation and Assessment			
Amendment By-law No. 00-51	Dec 17/00	5:2.200	
Sales Tax By-law, 1998	Sept 1/98	3:1.38	
Taxation Amendment By-law 1997-3	Sept 30/97	2:2.486	
Taxation and Implementation Amendment			
By-law 1997-02	July 4/97	2:1.129	
KWAW KWAW APLT FIRST NATION			
2000 Rates By-law	Sept 21/00	5:1.14	
2001 Rates By-law	June 12/01	5:2.203	
Exemption By-law 1998	Aug 11/98	3:1.43	
Exemption By-law 1999	July 20/99	3:2.316	
Exemption By-law 2001	July 31/01	6:1.54	
Property Tax Expenditure By-law	Oct 19/00	5:1.16	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02	Oct 19/00	5:1.23	
Rates By-law 1998	Aug 11/98	3:1.44	
Rates By-law 1999	July 20/99	3:2.317	

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BRITISH COLUMBIA (continued)			
LAKAHAMEN FIRST NATION			
2000 Rates By-law	Sept 21/00	5:1.24	
2001 Rates By-law	June 15/01	5:2.205	
Exemption By-law 1998.....	Aug 11/98	3:1.47	
Exemption By-law 1999.....	Sept 7/99	4:1.9	
Exemption By-law 2000.....	Dec 5/00	5:1.26	
Exemption By-law 2001.....	June 15/01	5:2.207	
Property Tax Expenditure By-law.....	Sept 21/00	5:1.27	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02.....	Sept 21/00	5:1.34	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-03.....	Feb 24/01	5:2.208	
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	
2000 Rates By-law	Dec 5/00	5:1.35	
2001 Rates By-law	Aug 25/01	6:1.55	
Land Code	Dec 1/00	5:2.209	
Taxation and Assessment Amending			
By-law No. 1997-1	Oct 24/97	2:2.492	
Taxation Rates By-law, 1998-TX01	June 10/98	2:2.507	
LHEIT-LIT'EN NATION INDIAN BAND			
Taxation Rates By-law, 1996.....	Jan 13/97	2:1.134	

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BRITISH COLUMBIA (continued)			
LHEIT-LIT'EN NATION INDIAN BAND (continued)			
Taxation Rates By-law, 1997.....	June 20/97	2:1.135	
LILLOOET INDIAN BAND			
Property Tax Expenditure By-law.....	Mar 20/97	2:1.136	
Rates By-law 1996-T02	Apr 28/97	2:1.144	
Rates By-law 1997-T01	June 20/97	2:1.145	
Rates By-law 1998-T01	June 18/98	2:2.508	
Rates By-law 1999-T01	Sept 3/99	4:1.14	
Taxation Amending By-law No. 1996-T02.....	Mar 20/97	2:1.146	
LITTLE SHUSWAP INDIAN BAND			
Rates By-law 1997-T02	May 30/97	2:1.148	
Rates By-law 1998-T02	June 10/98	2:2.509	
Rates By-law 1999-T02	May 31/99	3:2.320	
Rates By-law 2000-T02	Sept 21/00	5:1.37	
Rates By-law 2001-T02	June 2/01	5:2.241	
LOWER KOOTENAY INDIAN BAND			
1998 Rates By-law	June 1/98	2:2.513	
1999 Rates By-law	May 31/99	3:2.321	
2000 Rates By-law	Dec 5/00	5:1.38	
Assessment Amending By-law No. 1997-01 (Being a By-law to Amend Assessment By-law 1992 S. (40))	Nov 6/97	2:2.510	
Property Tax Expenditure By-law.....	Nov 6/97	2:2.516	
Rates By-law 1997-T01	May 29/97	2:1.149	

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BRITISH COLUMBIA (continued)			
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	
2000 Annual Tax Rates By-law.....	June 4/00	4:2.219	
2001 Annual Tax Rates By-law.....	Aug 2/01	6:1.57	
Property Assessment Amending By-law Number 11.....	July 23/97	2:1.154	
Property Assessment By-law Amendment By-law Number 12.....	Jan 21/01	5:2.242	
LOWER SIMILKAMEEN INDIAN BAND			
1998 Rates By-law.....	Dec 23/98	3:2.329	
1999 Rates By-law.....	Feb 8/00	4:2.222	
2000 Rates By-law.....	Feb 7/01	5:2.244	
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			
2000 Rates By-law No. 2000-02.....	Dec 20/00	5:2.246	
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	

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BRITISH COLUMBIA (continued)			
MATSQUI FIRST NATION (continued)			
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	
2000 Rates By-law No. 2000-01	June 4/00	4:2.224	
2001 Rates By-law No. 2001-01	Sept 20/01	6:1.60	
Property Tax Expenditure By-law			
No. 1998-01	June 10/98	3:1.65	
NADLEH WHUT'EN INDIAN BAND			
1999 Rates By-law Amending By-law	July 20/99	3:2.333	
1999 Rates By-law	Mar 23/99	3:2.335	
2000 Rates By-law Amending By-law	June 25/00	4:2.226	
2001 Rates By-law Amending By-law	Aug 2/01	6:1.62	
Financial Administration By-law	June 28/99	3:2.337	
Property Assessment and Taxation By-law	Apr 7/99	3:2.348	
Property Assessment and Taxation			
Amending By-law	Sept 3/99	4:1.19	

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

ss.12, 19, 24(1), 46(1), 49 by Property Assessment and Taxation Amending By-law (4:1.19)

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BRITISH COLUMBIA (continued)			
NAK'AZDLI INDIAN BAND			
Property Assessment and Taxation By-law	Sept 30/00	5:1.40	
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			
1997 Rates By-law	July 23/97	2:1.226	
1998 Rates By-law	Sept 21/98	3:1.73	
1999 Rates By-law	Dec 22/99	4:2.229	
2001 Rates By-law	Oct 31/01	6:1.65	
OSOYOOS INDIAN BAND			
Tax Rates By-law No. 001, 1997	July 29/97	2:1.227	
Tax Rates By-law No. 001, 1998	July 2/98	3:1.74	
Tax Rates By-law No. 001, 1999	July 30/99	4:1.21	
Tax Rates By-law No. 001, 2000	July 27/00	5:2.249	
Tax Rates By-law No. 002, 2001	June 12/01	5:2.251	
PAVILION INDIAN BAND			
Rates By-law 1997-T05	July 14/97	2:1.229	
Rates By-law 1998-T05	June 9/98	2:2.583	
Rates By-law 1999-T05	May 31/99	3:2.399	
Rates By-law 2000-T05	July 8/00	4:2.230	
Rates By-law 2001-T05	Aug 6/01	6:1.67	
Taxation and Assessment Amending By-law No. 1997-1	July 14/97	2:1.230	

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BRITISH COLUMBIA (continued)			
SEABIRD ISLAND INDIAN BAND			
Assessment By-law	Sept 20/01	6:1.69	
Rates By-law 1997-1	May 30/97	2:1.232	
Rates By-law 1998-1	June 9/98	2:2.584	
Rates By-law 1999-1	May 31/99	3:2.400	
Rates By-law 2000-1	June 4/00	4:2.232	
Rates By-law 2001-1	June 15/01	5:2.253	
Taxation By-law	Sept 20/01	6:1.109	
SHUSWAP INDIAN BAND			
1998 Rates By-law	June 9/98	2:2.585	
1999 Rates By-law	May 31/99	3:2.402	
2000 Rates By-law	June 25/00	4:2.233	
2001 Rates By-law	June 14/01	5:2.255	
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	
Annual Tax Rates By-law No. 6, 2001	Sept 20/01	6:1.141	
Financial Management By-law No. 1985-2 (Revised 1996)	Aug 5/97	2:2.606	
SKOWKALE FIRST NATION			
2000 Rates By-law	Sept 21/00	5:1.92	
2001 Rates By-law	Aug 25/01	6:1.159	

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BRITISH COLUMBIA (continued)			
SKOWKALE FIRST NATION (continued)			
Exemption By-law 1998.....	Aug 11/98	3:1.76	
Exemption By-law 1999.....	July 20/99	3:2.404	
Exemption By-law 2000.....	Sept 21/00	5:1.94	
Exemption By-law 2001.....	Aug 25/01	6:1.161	
Property Tax Expenditure By-law.....	Sept 21/00	5:1.95	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02.....	Sept 6/00	5:1.102	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-03.....	Feb 24/01	5:2.257	
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	
2000 Annual Tax Rates By-law	June 25/00	4:2.235	
2001 Annual Tax Rates By-law	Aug 6/01	6:1.162	
Property Tax Expenditure By-law.....	June 20/97	2:1.254	
Property Tax Expenditure By-law.....	Aug 6/01	6:1.164	
SODA CREEK INDIAN BAND			
1999 Rates By-law	July 30/99	4:1.41	
2001 Rates By-law	June 14/01	5:2.258	
Property Assessment and Taxation			
By-law No. 1998-TX01	Dec 23/97	2:2.626	

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BRITISH COLUMBIA (continued)			
SODA CREEK INDIAN BAND (continued)			
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			
1998 Rates By-Law No. 1998-02	June 9/98	2:2.683	
1999 Rates By-law No. 1999-02	May 31/99	3:2.411	
2000 Rates By-law No. 2000-02	June 25/00	4:2.237	
2001 Rates By-law No. 2001-02	June 15/01	5:2.260	
Property Tax Expenditure By-law	Sept 21/00	5:1.103	
Property Tax Expenditure By-law	June 15/01	5:2.262	
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	
Annual Tax Rates By-law No. 1, 2000	June 4/00	4:2.239	
Annual Tax Rates By-law No. 1, 2001	June 15/01	5:2.270	
Property Assessment By-law, Amendment By-law No. 1-1998.....	June 9/98	3:1.80	
Property Assessment By-law, Amendment By-law No. 1-1999.....	Feb 8/00	4:2.244	

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BRITISH COLUMBIA (continued)			
SQUAMISH INDIAN BAND (continued)			
Property Assessment By-law,			
Amendment By-law No. 1-2000.....	Dec 20/00	5:2.275	
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	
Rates By-law 1999-T07	July 30/99	4:1.49	
Rates By-law 2000-YR08	June 25/00	4:2.247	
Rates By-law 2001-YR09	Aug 6/01	6:1.172	
STELLAT'EN FIRST NATION			
By-law No. 1998-1 - Respecting the			
Appropriation and Expenditure of Moneys			
for Primary and Secondary Education.....	Nov 5/99	4:1.50	
TL'AZT'EN NATION			
2000 Expenditure By-law.....	Dec 20/00	5:2.278	
1998 Rates By-law	July 23/98	3:1.87	
1999 Rates By-law	Nov 1/99	4:1.53	
2000 Rates By-law	Oct 20/00	5:1.111	
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	

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BRITISH COLUMBIA (continued)			
TSAWOUT INDIAN BAND (continued)			
Rates By-law 2000 TX-01.....	June 4/00	4:2.248	
Rates By-law 2001 TX-02.....	June 13/01	5:2.279	
TSAWASSEN FIRST NATION			
1999 Rates By-law	May 31/99	3:2.422	
2001 Rates By-law	June 15/01	5:2.281	
Assessment By-law Amendment			
By-law 1999.....	Mar 9/00	4:2.250	
By-law Authorizing Reduction of Taxes			
by an Amount Equal to Provincial			
Home Ownership Grants	June 2/97	2:1.274	
By-law Authorizing Reduction of Taxes			
by an Amount Equal to Provincial			
Home Ownership Grants	June 1/98	2:2.693	
Rates By-law 1997	June 2/97	2:1.275	
Rates By-law 1998	June 18/98	2:2.694	
Rates By-law 2000	June 4/00	4:2.295	
Taxation By-law Amendment By-law 1997.....	Oct 20/97	2:2.696	
Taxation By-law Amendment By-law 1999.....	Mar 9/00	4:2.297	
TSLEIL WAUTUTH NATION (BURRARD INDIAN BAND)			
1999 Rates By-law	June 28/99	3:2.424	
2000 Rates By-law	June 25/00	4:2.300	
2001 Rates By-law	June 15/01	5:2.283	

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Consolidated Property Assessment and Taxation By-law 1997	Sept 30/97	2:2.698	ss.16, 21(1), 30(2) by Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-1 (4:2.302) s.46 by Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-2000 (4:2.304)
Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-1	Feb 8/00	4:2.302	
Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-2000	Dec 7/99	4:2.304	
Expenditure By-law No. EXP-2000-01	Dec 18/00	5:2.285	
TZEACHTEN FIRST NATION			
2000 Rates By-law	Sept 21/00	5:1.113	
2001 Rates By-law	June 15/01	5:2.290	
Exemption By-law 1998	Aug 11/98	3:1.89	
Exemption By-law 1999	July 20/99	3:2.426	
Exemption By-law 2001	June 15/01	5:2.292	
Property Tax Expenditure By-law	Sept 21/00	5:1.115	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-02	Sept 6/00	5:1.122	

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Property Taxation and Assessment By-laws Amendment By-law No. 2000-03.....	Dec 20/00	5:2.293	
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	Oct 23/98	3:1.93	
1999 Rates By-law	Dec 7/99	4:2.305	
2000 Rates By-law	Jan 21/01	5:2.294	
2001 Rates By-law	Sept 20/01	6:1.173	
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	July 29/97	2:1.337	
1997 Tax Rate Schedule Amending By-law	May 28/97	2:1.339	
1998 Expenditure By-law Annual Budget	May 28/98	3:1.95	
1998 Tax Rate Schedule Amending By-law.....	May 28/98	3:1.97	
1999 Expenditure By-law Annual Budget	May 28/99	3:2.430	
1999 Tax Rate Schedule Amending By-law	May 28/99	3:2.432	
2000 Tax Rate Schedule Amending By-law.....	June 1/00	4:2.307	
2001 Expenditure By-law Annual Budget	June 15/01	5:2.296	
2001 Tax Rate Schedule Amending By-law.....	May 30/01	5:2.298	
Campbell Road Capital Expenditure By-law No. 01-TX-01	May 5/01	5:2.300	

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Cougar Road Improvement	May 7/00	4:2.309	
By-law No. 99-TX-05.....	May 7/00	4:2.309	
Old Ferry Wharf Road Waterworks	Oct 17/99	4:2.312	
By-law No. 99-TX-04.....	Oct 17/99	4:2.312	
Property Assessment Amendment	Oct 31/97	2:2.754	
By-law 97-TX-05.....	Oct 31/97	2:2.754	
Property Taxation Amendment	Dec 19/97	2:2.757	
By-law 97-TX-04.....	Dec 19/97	2:2.757	
Property Taxation Amendment	June 23/99	3:2.434	
By-law 99-TX-01.....	June 23/99	3:2.434	
Taxation Expenditure Amendment	July 29/97	2:1.341	
By-law 97-TX-03.....	July 29/97	2:1.341	
Tobacco Products Tax By-law, 1998 TX-01	Feb 1/98	2:1.344	
Tsinstikeptum IR#9 Capital Expenditure	May 7/00	4:2.315	repealed by Tsinstikeptum Indian Reserve No. 9 Capital Expenditure By-law No. 00-TX-06 (5:2.309)
By-law No. 00-TX-02.....	May 7/00	4:2.315	
Tsinstikeptum Indian Reserve No. 9 Capital Expenditure By-law No. 00-TX-06	Dec 21/00	5:2.309	repealed by Tsinstikeptum Indian Reserve No. 10 Capital Expenditure By-law No. 00-TX-05 (5:2.311)
Tsinstikeptum IR#10 Capital Expenditure	May 7/00	4:2.341	
By-law No. 00-TX-01	May 7/00	4:2.341	

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Tsimstikeptum Indian Reserve No. 10 Capital Expenditure By-law No. 00-TX-05	Dec 21/00	5:2.311	
[Tsimstikeptum] I.R.#10 Water Distribution System Capital Expenditure By-law No. 01-TX-02	May 5/01	5:2.305	
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	
OPASKWAYAK CREE NATION			
OCN Annual Tax Rate By-Law No. 1, 1998	May 25/98	2:2.762	
OCN Annual Tax Rate By-law No. 1, 1999	May 17/99	3:2.457	
OCN Annual Tax Rate By-law No. 1, 2000	July 11/00	4:2.384	
OCN Annual Tax Rate By-law No. 1, 2001	May 19/01	5:2.313	
OCN Land Tax By-law Amendment 1998	June 9/98	3:1.99	
OCN Land Tax Expenditure By-law 1998	June 9/98	3:1.101	
NEW BRUNSWICK			
RED BANK FIRST NATION			
Property Assessment and Taxation By-law	May 5/01	5:2.315	

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Telephone Companies Taxation By-law.....	Feb 9/00	4:2.386	
NORTHWEST TERRITORIES			
HAY RIVER DENE BAND RESERVE No. 1			
Business Licensing By-law.....	Jan 13/00	4:2.390	
NOVA SCOTIA			
ESKASONI BAND			
2001 Taxation Rates By-law	May 5/01	5:2.367	
Property Assessment and Taxation By-law	June 9/98	3:1.108	
MEMBERTOU BAND			
Code No. 1997-1 Being a Code Respecting the Regulation of Traffic.....	Feb 22/97	3:1.157	
MILLBROOK FIRST NATION			
1998 Rates By-law	Dec 8/98	3:1.182	
2000 Rates By-law	Sept 21/00	5:1.123	
2001 Rates By-law	May 5/01	5:2.369	
PICTOU LANDING FIRST NATION			
Financial Administration By-law	July 4/00	4:2.407	
ONTARIO			
CHIPPÉWAS OF GEORGINA ISLAND FIRST NATION			
Land Management Code	Jan 1/00	5:2.371	
MISSISSAUGAS OF SCUGOG ISLAND FIRST NATION			
Land Management Code	Jan 1/00	5:2.390	
NIPISSING FIRST NATION			
Telephone Companies Taxation By-law.....	Jan 7/99	3:2.459	

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Expenditure By-law	Feb 25/01	5:2.410	
QUEBEC			
INNU TAKUAIKAN UASHAT MAK MANI-UTENAM			
Règlement administratif sur les taux annuels			
de taxes foncières, numéro 2, 1998	le 4 août/98	3:1.184	
Règlement administratif sur les taux 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	
Règlement sur les taux annuels de taxes			
foncières, numéro 2, 2000	le 5 dec/00	5:1.126	
Règlement sur les taux annuels de taxes			
foncières, numéro 2, 2001	le 12 juin/01	5:2.417	
SASKATCHEWAN			
LITTLE PINE FIRST NATION			
Government Act	June 18/01	6:1.175	
MUSKODAY FIRST NATION			
Land Code	Jan 1/00	5:2.420	
OCEAN MAN FIRST NATION			
2000 Rates By-law	Dec 5/00	5:1.129	
2001 Rates By-law	June 2/01	5:2.440	
Property Assessment and Taxation			
Amending By-law, 2001-02	Oct 1/01	6:1.189	

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Property Assessment and Taxation	Nov 20/01	6:1.191	ss.11(3), 12, 13(1), 19, 24, 26 by Property
Amending By-law, 2001-03	Jan 28/00	4:2.418	Assessment and Taxation Amending By-law,
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			s.32(4) by Property Assessment and Taxation
			Amending By-law, 2001-02 (6:1.189)
			ss.33(2), 34(4), 35(1), 40(4), 41(3), 41(4),
			41(6), 41(7), 46(1) by Property Assessment
			and Taxation Amending By-law, 2001-03
			(6:1.191)
WHITE BEAR FIRST NATIONS			
1998 Tax Rates By-law	Jan 8/99	3:2.471	
Property Assessment and Taxation			
By-law Amendment	Dec 3/98	3:1.187	
Property Tax Expenditure By-law	Sept 3/99	4:1.55	
WHITECAP DAKOTA/SIOUX FIRST NATION			
Property Assessment and Taxation By-law	Nov 3/01	6:1.194	