

First Nations Gazette



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WAIVER NOTICE

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EXPLANATORY NOTES

CONTENT

This issue of the *First Nation Gazette* includes:

- a. Band by-laws relating to the exercise of taxation powers under section 83 of the *Indian Act*, R.S.C. 1985, c.I-5;
- b. Taxation and licensing by-laws as approved since the publication date of the last issue of the *First Nations Gazette*;
- c. *Kamloops Indian Band Sales Tax By-law, 1998*, enacted pursuant to section 59(1) of the *Budget Implementation Act, 1998*, S.C. 1998, c.21;
- d. *Membertou Band Traffic Code* enacted pursuant to the general by-law making powers under section 81 of the *Indian Act*, R.S.C. 1985, c.I-5;
- e. Subject Index to By-laws;
- f. Table of By-laws setting out the current and on-going status of band by-laws published in the *First Nations Gazette*.

ARRANGEMENT/FORMAT

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

CITATION OF BY-LAWS

1. Any by-law included in the *First Nations Gazette* may be cited to the volume and issue in which it is contained, e.g. *Ashcroft Indian Band 1998 Property Rates By-law*, F.N. Gaz. 1999.3:1.25.
2. The citation style, as shown in the above example, includes the following elements: *By-law title*, Gazette abbreviation year.volume:issue.page.

LANGUAGE OF PUBLICATION

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

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**LITTLE RED RIVER CREE NATION
BUSINESS LICENSING BY-LAW NO. 0002
RESPECTING THE LICENSING OF MEMBER BUSINESSES,
CALLINGS, TRADES AND OCCUPATIONS IN THE NATION**

[Effective April 28, 1998]

WHEREAS the Council of the Little Red River Cree Nation desires to make a By-law for the licensing of member trades, callings, businesses, and occupations operating within the communities;

AND WHEREAS the Council of the Little Red River Cree Nation, pursuant to sections 83(1) (a.1), (e), (e.1) and (g) of the *Indian Act* (Canada), may, subject to the approval of the Minister of Indian Affairs and Northern Development, make business licensing By-law(s) respecting any matter arising out of or ancillary to the exercise of powers under this section, including the enforcement of payment of amounts that are payable thereof, and for the imposition and recovery of interest on amounts that are payable thereof;

AND WHEREAS a business licensing by-law is deemed to be expedient for the advancement, promotion, orderly conduct and administration of businesses, and for the health, welfare and safety of the inhabitants of the three Communities which comprise the Little Red River Cree Nation including Fox Lake I.R. 162, John D'Or Prairie I.R. 215, and Garden River;

NOW THEREFORE the Council of the Little Red River Cree Nation, also known as the Little Red River Indian Band, hereby enacts the following By-law:

1. SHORT TITLE

1.1 This By-law may be cited as the *Little Red River Cree Nation's Business Licensing By-law*.

2. DEFINITIONS

2.1 In this By-law:

- (a) "Little Red River Cree Nation" or "Little Red River Indian Band", as the case may be, means a band, as defined in section 2 of the *Indian Act* (Canada);
- (b) "business" means commercial activity, employment or profession, occupation, trade or calling, or an enterprise which habitually occupies or engages the regular time, attention, labour and effort, of the licensee or person(s) for purposes of gain, benefit, advantage, livelihood or profit, or, in which the licensee or person(s) shows willingness to invest time and capital on future outcome;

- (c) “calling” means a business, occupation, profession, trade or vocation;
- (d) “Chief” means the Chief of the Little Red River Cree Nation as referred to in section 2 of the *Indian Act* (Canada) and appointed according to custom;
- (e) “Communities” includes the Little Red River Communities of Fox Lake I.R. 162, John D’Or Prairie I.R. 215, and Garden River;
- (f) “Council” means the Council of the Little Red River Cree Nation as referred to in section 2 and of the *Indian Act* (Canada), and appointed according to custom;
- (g) “Councillor” means the Councillor(s) of the Little Red River Cree Nation appointed by custom;
- (h) “Director” means the individual assigned, from time to time, to carry out the administrative duties of Economic Development;
- (i) “Economic Development” means the Economic Development Portfolio administered by three Councillors appointed by Council;
- (j) “Economic Development Office” means the office out of which Economic Development operates, and which is located on John D’Or Prairie I.R. 215;
- (k) “licence” means a licence issued under this By-law permitting the licensee to conduct or carry on a business, calling, trade or occupation in the Communities;
- (l) “licensee” means a person to whom a licence is issued under this By-law;
- (m) “Member” means a member of the Little Red River Cree Nation as defined in section 2 of the *Indian Act* (Canada);
- (n) “occupation” means a particular business, profession, trade or calling which engages the licensee’s or person’s regular time, labour and efforts;
- (o) “person” includes not only an individual member, but also a partnership, syndicate, association, corporation or the agent and trustee of a person;
- (p) “profession” means a vocation, occupation or calling requiring special, usually advanced, education and skill;
- (q) “trade” means a form of occupation pursued or practised by the licensee or person(s), as a business or calling for purposes of a livelihood or for profit, or, the buying and selling or exchanging of commodities either by wholesale, retail, barter or traffic.

3. REQUIREMENT FOR LICENCE

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

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

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

3.4 For the purpose of this By-law, where a business is conducted, in or from more than one premises, the business conducted in or from each premises shall be deemed a separate and distinct business and requires a separate licence.

3.5 The licensee must notify Economic Development, by delivering written notice to the Economic Development Office, of any change in: their mailing or business address; the classification of the business; the area of the premises; the number of persons employed; or any alteration to the premises in which the business is conducted; and upon the termination of conducting the business by the licensee, shall notify Economic Development, by delivering written notice to the Economic Development Office, that the licence is no longer required and shall surrender the licence to the Director.

4. LICENCE APPLICATION

4.1 Every person who wishes to conduct a business, calling, trade or occupation in any of the Communities must apply in writing in Form 2 to Economic Development, and must disclose all information required on this application form.

4.2 Every person applying for a licence for any business governed by any federal or provincial statute or governing body must supply proof of their qualifications and of the qualifications of the employees to carry on such a business, and this must accompany Form 2.

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

4.4 A licensee may not transfer a licence from one premises to another premises without prior approval of Economic Development, as well as:

- (a) the licensee must complete an application in Form 2; and
- (b) the licensee must pay the fee under section 6.2 of this By-law.

Sections 8.4 and 9.1 to 9.12 of this By-law will apply to the refusal to transfer the licence applied for.

4.5 In the event of a sale of the business for which a licence has been issued, Economic Development will permit an assignment of the licence to the purchaser of the business, provided:

- (a) the proposed assignee has completed an application in Form 2;
- (b) the proposed assignee has paid the fee under section 6.3 of this By-law; and
- (c) the proposed assignee is qualified under the terms of this By-law to carry on the business for which the licence was issued.

Sections 8.4 and 9.1 to 9.12 of this By-law will apply to the refusal to assign the licence applied for.

5. LICENCES

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

5.2 A licence is valid throughout the Communities unless expressly restricted.

5.3 A licence will be issued in Form 1.

6. FEES

6.1 The fee payable for a business licence shall be _____ (\$ _____) dollars per calendar year.

6.2 The fee payable for the transfer of a business licence will be _____ (\$ _____).

6.3 The fee payable for the assignment of a business licence will be _____ (\$ _____).

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

6.5(a) In the event of a licensee not renewing the licence on or before the expiry date set out in section 6.4 of this By-law, the licensee may renew the licence by completing an application in Form 2 up to and including the fifteenth day after the expiry date and will pay at the time of issuance of the licence the licence fee set out in section 6.1 of this By-law and _____ (\$ _____).

(b) In the event of a licensee not renewing the licence on or before the fifteenth day after the expiry date set out in section 6.4 of this By-law, the licensee ceases to be a licensee and will apply for a licence and will pay at the time of issuance of the licence the licence fee set out in section 6.1 of this By-law and _____ (\$ _____).

7. NO REFUND

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

8. ISSUANCE OF LICENCE

8.1 The Chief and Council will, by Council Resolution, decide and define the type of businesses that may be permitted and licensed in the Communities; and, upon a business licence applicant meeting the provisions for licence issuance under section 8.2 of this By-law, a business licence will be made out to the applicant.

8.2 The Director will, upon receiving an application for a business licence, prepare, issue and deliver a licence to the applicant where:

- (a) the applicant has disclosed all required information in the application form and the Director is satisfied that all information disclosed by the applicant is true;
- (b) the Director is satisfied that the applicant has complied with the appropriate federal or provincial requirements or professional association standards with respect to the applicant's business registration and bonding;
- (c) the Director is satisfied that the applicant's business is of a type permitted by Council under section 8.1 of this By-law;
- (d) the applicant's business would not be detrimental to the health, welfare and safety of inhabitants in the Communities;
- (e) the Director's investigations do not disclose any reason to believe that the applicant's character may not be good, or that the carrying on of the said business may result in a breach of the law, or may be in any way adverse to the public interest;
- (f) in the absence of written instructions to the contrary from the Chief and Council, by Council Resolution, regarding the type of business in question; and
- (g) the required fee for the licence has been paid.

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

8.4 If the applicant or licensee fail to comply with, or the Director is not satisfied with information from provisions under section 8.2 of this By-law, the Director will refuse to issue, renew, transfer or assign the licence applied for, and will give the applicant notice of refusal in writing, said notice to be served personally or by registered mail to the applicant at the address shown in the licence application and such refusal will be deemed to be a refusal to issue the licence applied for.

9. APPEAL

9.1 An applicant in receipt of a notice given under section 8.4 of this By-law, within fifteen (15) days of the service of the notice, may apply in writing to Economic Development for a review of the refusal of the Director to issue the licence applied for, by filing said application for review with the Director.

9.2 The Director, upon receipt of the application referred to in the preceding subsection, will forthwith transmit to Economic Development and the applicant:

- (a) a copy of the original application as completed by the applicant and copies of any supporting documentation accompanying the application, and
- (b) a copy of the applicant's application for a review, and
- (c) a copy of the Director's refusal and reasons therefor.

9.3 Upon receipt of the material described in the preceding subsection, Economic Development will determine the time and date of the review hearing, which will be at least fifteen (15) days hence and will give notice to the Director of its determination and the Director will forthwith give said notice in writing to the applicant, said notice to be served personally or by registered mail to the applicant at the address shown in the licence application. Economic Development will hold the review hearing at the time and date set out in the notice. The applicant shall be given at least seven (7) days notice of the hearing.

9.4 The applicant may be represented at the review hearing by counsel and the applicant or counsel will have the right to adduce evidence, submit argument in support of the application for licence, answer any objections that may arise, and cross examine any witnesses adverse in interest to the application.

9.5 Economic Development at the review hearing is entitled to adduce evidence and the Director is entitled to submit arguments in reply to evidence and argument on behalf of the applicant.

9.6 At the review hearing, the onus will be upon the applicant to show cause why the applicant should be granted the licence applied for.

9.7 Economic Development will give its decision in writing to the Director within seven (7) days of the date of the completion of the review hearing.

9.8 The Director will forthwith notify the applicant of such decision by serving a copy personally or by registered mail to the applicant at the address shown in the licence application.

9.9 If the applicant signifies at the review hearing that the applicant is prepared to accept conditions upon the licence and will make no objection to such conditions, Economic Development may render a decision granting the applicant the licence applied for upon such conditions as it considers appropriate and as are authorized by law.

9.10 All review hearings will be public hearings unless the applicant requests that the hearing be held in camera.

9.11 The decision of Economic Development will be final and binding.

9.12 If Economic Development renders a decision granting the applicant the licence applied for, the licence will be issued upon the applicant complying with section 4 of this By-law and the applicant shall within fifteen (15) days of the service of a copy of the decision, complete the application.

10. DIRECTOR

10.1 The Council will by Council Resolution:

- (a) appoint three Councillors to Economic Development, who will receive applications, issue licences and carry out the business licensing administrative functions under this By-law including the enforcement thereof; and
- (b) appoint the Director who will receive applications, issue licences and carry out the licensing administrative functions.

11. DUTIES OF THE DIRECTOR

11.1 The Director will:

- (a) receive and process all applications, renewals, transfers and assignments of licences to be issued under this By-law;
- (b) maintain a record of all applications and fees for licences and retain on file, a copy of all licences issued, together with their particulars;
- (c) ascertain, as far as reasonably practicable, that all information furnished by the applicant in connection with an application for a licence is true in substance;
- (d) make all investigations required by section 8.2 of this By-law, Economic Development or by the Little Red River Cree Nation, relative to an application;
- (e) at Council's request or in response to Council's receipt of a complaint, or at least once a year and with the consent of the licensee, make inquiries and inspection of premises to determine whether every holder of a licence issued under this By-law complies in every respect with the licence issued and the By-laws of the Council, and no person who has or is required to have a licence under this By-law shall obstruct or hinder the making of the inspection aforesaid, or cause or permit the same to be hindered or obstructed;
- (f) report in writing to the Council every two months, or as otherwise requested by the Council, stating the number of licences issued, the type of business conducted under each licence, the duration of each licence, and the fees received since the previous report along with a summary stating the total

number of licences issued and the total amount of money received to date for the current year; and

(g) perform such other duties as may be requested by Economic Development from time to time.

12. REVOCATION OR SUSPENSION OF LICENCE

12.1 The Council may, by Council Resolution, after giving notice and holding a hearing, (i) suspend for a period not exceeding ninety days or (ii) revoke any licence issued under this By-law, where it has been shown that the licensee:

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

(b) has been convicted of an offence under the *Criminal Code* (Canada), for which the licensee has not been pardoned, relating to the conduct of the licensee's business or commercial activity whether on or outside the Communities; or

(c) has conducted the business in a manner that is detrimental to the health, welfare and safety of inhabitants in the Communities; or

(d) is convicted of any offence under any statute of the Province in respect of the licensed business or with respect to the premises named in the licence.

12.2 The licensee shall be given at least seven days' written notice of the hearing referred to in section 12.1 of this By-law by Economic Development, served personally or by registered mail to the applicant at the address shown in the licence application. The licensee will have the right to be represented by counsel at the hearing and may adduce evidence and may submit argument in support of the licence and may cross examine any witnesses adverse in interest to the licensee and in the event that a licence is revoked or suspended, the Council will, at the request of the applicant, deliver written reasons for its decision.

12.3 The notice and opportunity to be heard referred to in section 12.2 of this By-law is not required in respect of a licensee who by reasonable efforts of the Council and Economic Development, cannot be found.

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

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

13. CONFLICT OF INTEREST

13.1 For the purpose of this section a potential conflict of interest means the councillor:

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

13.2 Any of the three Councillors appointed to Economic Development must declare any potential conflict of interest he or she may have with respect to an applicant's application for a licence under section 8 of this By-law, and notice of the said conflict shall be served upon Council. Upon receiving the said notice the Council shall appoint an alternate Councillor to Economic Development in place of the Councillor with the potential conflict. Such replacement Councillor shall be appointed for the purposes of acting as a Councillor of Economic Development only in relation to the application for which there is a potential conflict of interest. The replacement Councillor shall be bound by the terms of this By-law. The applicant shall have the same rights of appeal contained in section 9 of this By-law.

13.3 The Chief and each Councillor must declare any potential conflict of interest and withdraw from any review hearing, held under the provisions of section 9 of this By-law, where a conflict of interest may arise.

14. SEVERABILITY

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

FORM 1
BUSINESS LICENCE

_____ is hereby authorized to conduct a business, calling,
(name of licensee)
trade and occupation in the following _____ in the Community
(commercial activity)
of _____ for the period commencing _____,
199____, and expiring _____, 199____.
(date)

(name of business)

(location of business premises)

(signature of director)

(licensee)

(date)

FORM 2
BUSINESS LICENCE APPLICATION

1. Applicant's Name: _____
2. Permanent Address of Applicant: _____
3. Phone Number: Home: _____ Office: _____
4. Fax Number: Home: _____ Office: _____
5. Business Name: _____
6. Type of Business: _____
7. Period for which Licence is Required: (Give exact dates) _____
8. Type(s) of business activity(ies) to be conducted on the Communities:

9. Location(s) where business activity(ies) are to be conducted on the Communities:

10. Are you presently registered with the federal or provincial government or professional association with respect to the conduct of your business calling, trade or occupation? Yes _____ No _____ (If yes, applicant must provide proof and give details below).
11. Are you bonded with a bonding agency with respect to the conduct of your business? Yes _____ No _____ (If yes, applicant must provide proof and give details below).
12. Is the business incorporated or administered by a partnership? Yes _____ No _____ (If yes, applicant must provide details below).

Date of Application: _____

Applicant's signature: _____

THIS BY-LAW IS HEREBY made at a duly convened meeting of the Councillors of the Little Red River Cree Nation this [11th] day of [December] , 1997.

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

[Johnsen Sewepagaham]
Johnsen Sewepagaham, Chief

[Lorne Blesse]
Lorne Blesse, Councillor

[Lester Nanooch]
Lester Nanooch, Councillor

[Ira Auger]
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[Floyd Noskiye]
Floyd Noskiye, Councillor

[Larone Nanooch]
Larone Nanooch, Councillor

[Adolphus Laboucan]
Adolphus Laboucan, Councillor

[Solomon St. Arnault]
Solomon St. Arnault, Councillor

being the majority of those members of the Council of the Little Red River Cree Nation present.

The Quorum of the Council _____ (_____) members.

Number of members of the Council present at the meeting: _____ .

[James A. Duke]
Witness

[Johnsen Sewepagaham]
Chief Johnsen Sewepagaham

LITTLE RED RIVER CREE NATION
BY-LAW NO. 0003
RESPECTING AIRPORT LANDING TAXES

[Effective April 28, 1998]

WHEREAS the Council of the Little Red River Cree Nation desires to make a By-law to recover a landing tax from aircraft using the Little Red River Cree Nation's airports in order to defray airfield maintenance costs;

AND WHEREAS the Council of the Little Red River Cree Nation, pursuant to sections 83(1)(a), (e) and (g) of the *Indian Act* (Canada), may, subject to the approval of the Minister of Indian Affairs and Northern Development, make By-laws respecting taxation for local purposes of land, or interests of land in the reserve, including rights to use land in the reserve and any matter arising out of or ancillary to the exercise of powers under this section, including the enforcement of payment of amounts that are payable under this section, including arrears and interest;

NOW THEREFORE the Council of the Little Red River Cree Nation, also known as the Little Red River Indian Band, hereby enacts the following By-law:

1. SHORT TITLE

1.1 This By-law may be cited as the *Little Red River Cree Nation's Airport Landing Tax By-law*.

2. DEFINITIONS

2.1 In this By-law:

- (a) "aircraft" means any machine capable of deriving support in the atmosphere from reactions of the air, and includes airplanes and helicopters;
- (b) "aircraft in distress" means an aircraft that is, or any person on board of which is, threatened by serious or imminent danger and requires immediate assistance;
- (c) "airport" means any area of land, water (including the frozen surface thereof) or other supporting surface used, designed, prepared, equipped or set apart for use either in whole or in part for the arrival, departure, movement or servicing of aircraft and includes any buildings, installations and equipment situated thereon or associated therewith;
- (d) "Chief" means the Chief of the Little Red River Cree Nation as referred to in section 2 of the *Indian Act* (Canada) and elected according to custom;

- (e) “Communities” includes the Little Red River Communities of Fox Lake I.R. 162, John D’Or Prairie I.R. 215, and Garden River;
- (f) “Council” means the Council of the Little Red River Cree Nation as referred to in section 2 and of the *Indian Act* (Canada), and elected according to custom;
- (g) “Economic Development” means the Economic Development Portfolio as administered by three Councillors appointed by Council;
- (h) “landing” means in respect of a:
 - (i) fixed-wing aircraft, the touching of the ground by the aircraft on arrival at an airport, and
 - (ii) helicopter, the arrival of the helicopter at an airport for the purposes of loading and unloading;
- (i) “landing tax” means the tax referred to in article 3;
- (j) “Little Red River Cree Nation” or “Little Red River Indian Band”, as the case may be, means a band, as defined in section 2 of the *Indian Act* (Canada);
- (k) “person” includes not only an individual, but also a partnership, syndicate, association, corporation or the agent and trustee of a person;
- (l) “pilot in command” means, in relation to an aircraft, the pilot having responsibility for the operation and safety of the aircraft during flight time;
- (m) “registered owner” in respect of an aircraft, means the person to whom a certificate of registration for the aircraft has been issued by the Minister of Transport pursuant to the *Aeronautics Act* (Canada).

3. LANDING TAX

3.1 The landing tax for use of any airport in the Communities is \$75.00 for each landing.

3.2 Landing taxes are due and payable to Economic Development, or its designated representative at the airport, immediately upon landing.

3.3 An aircraft in distress which is forced to land at an airport shall not be charged a landing tax.

4. UNPAID LANDING TAXES

4.1 Both the registered owner and pilot in command of the aircraft are jointly and severally liable for the payment of landing taxes.

4.2 Interest shall accrue on unpaid landing taxes at the rate of 12 % per annum from the time they are incurred.

4.3 A person who fails to pay landing taxes within 60 days of demand of payment by Economic Development is guilty of an offence and is liable on summary conviction to a fine of not more than one thousand dollars (\$1,000.00) or to imprisonment for a term not exceeding thirty (30) days or to both fine and imprisonment.

5. DUTIES OF ECONOMIC DEVELOPMENT

5.1 Economic Development will:

- (a) receive and process all landing taxes paid under this By-law; and
- (b) maintain a record of all landing taxes, together with particulars of who paid or is responsible to pay them;
- (c) report in writing to the Council monthly, or as otherwise requested by the Council, stating the landing taxes received since the previous report along with a summary stating the total amount of landing taxes received to date for the current year; and
- (d) perform such other duties as may be requested by the Council from time to time.

6. APPEALS

6.1 A person wishing to dispute or complain about a landing tax imposed by Economic Development may request a hearing before Council by notice in writing to the Council setting out the reasons for the complaint.

6.2 The Council shall give such persons at least seven days' written notice of the hearing referred to above, served personally or by registered mail to the applicant at the address shown in the request for hearing. The person will have the right to be represented by counsel at the hearing and may adduce evidence and may submit argument and may cross examine any witnesses adverse in interest.

7. BY-LAW NOT TO CONFLICT WITH *AERONAUTICS ACT*

7.1 The provisions of the *Aeronautics Act* (Canada) and regulations shall prevail over this By-law to the extent of any inconsistency or contradiction.

8. SEVERABILITY

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

THIS BY-LAW IS HEREBY made at a duly convened meeting of the Councillors of the Little Red River Cree Nation this [11th] day of [December], 1997.

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

[Johnsen Sewepagaham]
Johnsen Sewepagaham, Chief

[Lorne Blesse]
Lorne Blesse, Councillor

[Lester Nanooch]
Lester Nanooch, Councillor

[Ira Auger]
Ira Auger, Councillor

[Allan Laboucan]
Allan Laboucan, Councillor

[Ernest St. Arnault]
Ernest St. Arnault, Councillor

[Dennis Laboucan]
Dennis Laboucan, Councillor

[Floyd Noskiye]
Floyd Noskiye, Councillor

[Larone Nanooch]
Larone Nanooch, Councillor

[Solomon St. Arnault]
Solomon St. Arnault, Councillor

being the majority of those members of the Council of the Little Red River Cree Nation present.

The Quorum of the Council _____ (_____) members.

Number of members of the Council present at the meeting: _____ .

[James A. Duke]
Witness

[Johnsen Sewepagaham]
Chief Johnsen Sewepagaham

**MIKISEW CREE FIRST NATION
AMENDMENT PROPERTY TAX EXPENDITURE BY-LAW**

[Effective July 20, 1998]

WHEREAS:

The *Mikisew Cree First Nation Property Assessment and Taxation By-law* was made pursuant to subsection 83(1) of the *Indian Act* for the purpose of taxation for local purposes of land, or interests in land, in the “reserve”, as defined in the *Property Assessment and Taxation By-law*, including rights to occupy, possess or use land in the “reserve”;

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;

Subsection 56(1) of the *Mikisew Cree First Nation Property Assessment and Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the taxation expenditure by-law was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

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 *Mikisew Cree First Nation Amendment Property Tax Expenditure By-law*.

REVOCATION OF TAXATION EXPENDITURE BY-LAW

2. The *Taxation Expenditure By-law* approved and passed by the Band Council of the Indian Band on the 9th day of December, 1997 and approved on behalf of the Minister of Indian Affairs and Northern Development on the 20th day of February, 1998 is hereby revoked in its entirety.

3. 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 Mikisew Cree 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 Mikisew Cree First Nation within the meaning of subsection 2(l) of the *Indian Act* R.S.C. 1985, c. I-5, as elected by the band members from time to time pursuant to the custom of the band,

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

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

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

“permitted property taxation by-law expenditures” means those expenditures out of property tax revenue authorized to be made under subsection 56(l) of the *Mikisew Cree First Nation Property Assessment and Taxation By-law*,

“property taxation by-law” means the *Mikisew Cree First Nation Property Assessment and Taxation By-law* approved and passed by the council on the 24th day of June, 1997 and approved by the minister on the 10th day of September, 1997 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, 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,

“tax administrator” means the administrator of taxes appointed by council under the *Mikisew Cree First Nation Property Assessment and Taxation By-law*,

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

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

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

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

ANNUAL PROPERTY TAX BUDGET

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

(2) An annual property tax budget may, but is not required to, be in 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 subsection 56 of the *Property Assessment and Taxation By-law* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

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

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

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

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

COMING INTO FORCE

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

APPROVED AND PASSED at a duly convened meeting of the Band Council of Mikisew Cree First Nation held at the Mikisew Cree First Nation Band Administration Office, this [30th] day of [June] , 1998.

[Matthew Lepine]

Acting Chief

[Rose Simpson]

Councillor

[Alec Courtoreille]

Councillor

Councillor

[Mary Simpson]

Councillor

[Rita Marten]

Councillor

Councillor

SCHEDULE "A"
1998 ANNUAL PROPERTY TAX BUDGET

REVENUES

| | |
|--|--------------------|
| Property Tax Levies, Interest & Penalties for the Current Year | \$ 9,396.00 |
| Surplus or Deficit Property Tax Revenue carried over from previous year | \$ ----- |
| TOTAL REVENUE | \$ 9,396.00 |

EXPENDITURES

| | |
|---|--------------------|
| Capital Equipment Purchases | |
| Appeal Costs | |
| Legal Fees | |
| Other Permitted Property Taxation By-law Expenditures | \$ 2,000.00 |
| Community Works | |
| Community Services | |
| General Government Services | |
| Public Works | |
| Utilities Services | |
| Debt Service | |
| TOTAL EXPENDITURES | \$ 2,000.00 |
| BALANCE | \$ 7,396.00 |

**ADAMS LAKE INDIAN BAND
RATES BY-LAW 1998-001**

[Effective July 2, 1998]

The Council of the Adams Lake Indian Band, of the Central District in the Province of British Columbia, in the city of Chase, on the 12th day of May 1998 do hereby resolve and approve the following by-law:

SCHEDULE "A"

Prescribed Tax Rates
For the Year 1998

| Class of Property | Tax Rate for I.R. #1, 2, 3, 4 & 5 | Tax Rate for I.R. #6 & 7 |
|---------------------------|--------------------------------------|-----------------------------|
| 1) Residential | 9.94 | 12.39 |
| 2) Utilities | 59.24 | 50.53 |
| 3) Unmanaged Forest Lands | 39.26 | 11.88 |
| 4) Major Industry | 35.47 | 49.89 |
| 5) Light Industry | 30.12 | 36.97 |
| 6) Business/Other | 21.53 | 28.20 |
| 7) Managed Forest Lands | 26.21 | 6.01 |
| 8) Recreation Property | 14.36 | 13.47 |
| 9) Farm | 13.89 | 17.01 |

Note: Special areas include 11 (eleven) properties on Switsemalph Indian Reserve No. 7, which receive local services for wharf, sewage and water frontage from the District of Salmon Arm. These rates are applicable to only the following roll numbers:

| | | |
|---------------------|---------------------|---------------------|
| 20-89-001-05053.000 | 20-89-001-05059.105 | 20-89-001-05059.116 |
| 20-89-110-05059.200 | 20-89-001-05057.000 | 20-89-001-05059.110 |
| 20-89-001-05059.120 | 20-89-110-05059.300 | 20-89-001-05057.010 |
| 20-89-001-05059.115 | 20-89-001-05059.125 | |

BE IT KNOWN that this by-law entitled *Rates By-law* forms SCHEDULE "A" of the *Taxation By-law* that was passed by the Council and approved by the Minister on the 8th day of May 1996. That being a by-law to establish a by-law system on the Adams Lake Indian Band reserve lands for fair and equitable taxation for local purposes of land, or interest in land, including reserves, is hereby enacted as by-law 1998-001, by the Council of the Adams Lake Indian Band.

Approved and passed at a duly convened meeting of the Adams Lake Indian Band, held at the Adams Lake Indian Administration Office, Chase, British Columbia, this 12th day of May 1998.

A Quorum consists of 4 (four).

[Ronnie Jules]

Chief Ronnie Jules

[Colleen Foard]

Councillor Colleen Foard

[Diane Jules]

Councillor Diane Jules

[Joyce Pooley]

Councillor Joyce Pooley

[Kenneth Dennis]

Councillor Kenneth Dennis

**ASHCROFT INDIAN BAND
1998 PROPERTY RATES BY-LAW**

[Effective December 8, 1998]

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

AND WHEREAS it is necessary to adopt a further by-law for the purposes of implementing the Ashcroft Indian Band’s taxation system.

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

SHORT TITLE

This by-law may be cited as the *1998 Property Rates By-law*.

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

APPROVED BY CHIEF AND COUNCIL at a duly convened meeting of the Council of the Ashcroft Indian Band held at the Ashcroft Indian Band Administration Office, Ashcroft, British Columbia, this [26] day of [October], 1998.

Moved by: [George Kirkpatrick] Seconded by: [Ann Lewis]

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

[George Kirkpatrick]
Chief

[Ann Lewis]
Councillor

[Leonard Quiring]
Councillor

SCHEDULE "A"

| Class of Property | Rate of tax applied against each \$1,000.00 of Net Taxable Value of Property |
|---|---|
| | Tax Rate |
| 1 - Residential | 18.46 |
| 2 - Utilities | 43.76 |
| 3 - Unmanaged Forest Land | 42.08 |
| 4 - Major Industry | 41.63 |
| 5 - Light Industry | 50.03 |
| 6 - Business and Other | 34.03 |
| 7 - Managed Forest Land | 13.61 |
| 8 - Recreational/Non-Profit Organization | 13.40 |
| 9 - Farm | 16.13 |

**BURNS LAKE INDIAN BAND
1998 RATES BY-LAW NO. 1998-02**

[Effective August 4, 1998]

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

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

1. This by-law may be cited for all purposes as the *Burns Lake Indian Band 1998 Rates By-law No. 1998-02*.

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 *1998 Burns Lake Indian Band Rates By-law No. 1998-02*.

This by-law is hereby enacted by Council at a duly convened meeting held on the 26th day of May, 1998.

[Robert Charlie]

Chief

[Wesley Sam]

Councillor

[Robin Tibbitts]

Councillor

SCHEDULE "A"

The Council of the Burns Lake Indian Band hereby adopts the following taxation rates for the 1998 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 the <i>Burns Lake Indian Band Property Taxation By-law</i> . |
| Class 1 - Residential | 11.483325 |
| Class 2 - Utilities | 60.00645 |
| Class 3 - Unmanaged Forest Land | 36.84387 |
| Class 4 - Major Industry | 62.17281 |
| Class 5 - Light Industry | 47.61057 |
| Class 6 - Business and Other | 33.651057 |
| Class 7 - Managed Forest Land | 24.476025 |
| Class 8 - Recreation/Non-Profit Organization | 10.81479 |
| Class 9 - Farm | 13.261605 |

COLDWATER INDIAN BAND
PROPERTY ASSESSMENT AND TAXATION BY-LAW
AMENDMENT NO. 1998-01

[Effective July 20, 1998]

RECITAL

WHEREAS the Council of the Coldwater Indian Band passed the *Coldwater Property Assessment and Taxation By-law* which was duly approved by the Minister of Indian Affairs pursuant to section 83 of the *Indian Act* on September 30, 1997;

AND WHEREAS it is considered to be expedient and necessary that the following Amending By-law be enacted for the purposes of updating and correcting the *Property Assessment and Taxation By-law* as more particularly described below;

NOW THEREFORE BE IT RESOLVED that the Council of the Coldwater Indian Band hereby enacts the following Amending By-law to the *Property Assessment and Taxation By-law*.

SHORT TITLE

1. This Amending By-law of the *Property Assessment and Taxation By-law* may be cited as the *Coldwater Property Assessment and Taxation By-law Amendment No. 1998-01*.

INTERPRETATION

2. Subsection 2(1) of the *Property Assessment and Taxation By-law* is hereby amended by deleting the definition of "assessment year" in its entirety and the following inserted in its place:

"assessment year" means the year in which taxes are to be levied."

3. Subsection 2(1) of the *Property Assessment and Taxation By-law* is amended by adding the definition "land":

"land" includes

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

but does not include coal or other minerals."

4. Subsection 2(1) of the *Property Assessment and Taxation By-law* is amended by deleting the definition of "manufactured home" in its entirety and the following inserted in its place:

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

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

unless exempted pursuant to section 6 of the *Property Assessment and Taxation By-law*.”

5. Subsection 2(1) of the *Property Assessment and Taxation By-law* is amended by adding the definition “member of an appeal board”:

““member of an appeal board” includes a person who has sat as a member on a Court of Revision, Assessment Appeal Board or similar tribunal dealing with property assessment appeals.”

6. Subsection 2(1) of the *Property Assessment and Taxation By-law* is amended by deleting the definition of “pipeline” in its entirety and the following inserted in its place:

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

PART VIII

THE ASSESSMENT ROLL

7. Section 19 of the *Property Assessment and Taxation By-law* is hereby amended by deleting the word “prepare” and substituting in its place the word “complete”.

8. Section 23 of the *Property Assessment and Taxation By-law* is hereby amended and reads as follows:

“The assessor shall return the completed assessment roll to the taxation authority forthwith upon its completion, but not later than December 31 in any given year.”

9. Section 24 of the *Property Assessment and Taxation By-law* is hereby amended and reads as follows:

“Upon return of the completed assessment roll, the assessment roll is open

to inspection in the Coldwater Indian Band Administration Office (2249 Quilchena Avenue Merritt, B.C.) by any person during regular business hours.”

PART IX

AMENDMENTS TO ASSESSMENT ROLL

10. Subsection 26(2) of the *Property Assessment and Taxation By-law* is hereby deleted in its entirety.

11. Section 27 of the *Property Assessment and Taxation By-law* is hereby amended and reads as follows:

“Where the assessment roll has been amended, the assessor shall, as soon as possible, mail a notice in the form set out in Schedule III in respect of the amended assessment to each person affected.”

12. Section 31 of the *Property Assessment and Taxation By-law* is hereby amended and reads as follows:

“Where there is an amendment to the assessment roll for the current year, the tax administrator shall forthwith refund any excess taxes that have been paid, together with interest at the rate of 2% per 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

13. Subsection 33(2) of the *Property Assessment and Taxation By-law* is hereby amended and reads as follows:

“An appellant shall file an appeal by delivering a notice of appeal containing the information as set out in Schedule IV to the Assessment Review Committee, at the address set out in the assessment notice, by January 31 immediately following the mailing of the assessment notice.”

14. Section 33 of the *Property Assessment and Taxation By-law* is hereby amended by adding subsection 33(8) which reads as follows:

“**33.**(8) The band council or the assessor may file an appeal against the assessment roll or any individual entry in the assessment roll on any ground whatever, and the Assessment Review Committee must deal with the appeal, and either confirm or alter the assessment.”

15. Subsection 38(1), paragraph (a) of the *Property Assessment and Taxation By-law* is hereby amended and reads as follows:

“(a) be commenced no later than 60 days after the final date for submission of the Notice of Appeal referred to in section 33; and”

PART XI
TAX NOTICE

16. Subsection 42(1) of the *Property Assessment and Taxation By-law* is hereby amended and reads as follows:

“Upon completion of the assessment roll, and after notices of assessment are mailed pursuant to subsection 25(1), 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 VIII, in respect of each interest in land for which that person is liable to taxation, and, in the case of an amended assessment roll, the tax administrator shall mail an amended tax notice to every person affected by the amendment.”

PART XII
DUE DATE AND INTEREST

17. Section 48 of the *Property Assessment and Taxation By-law* is hereby amended and reads as follows:

“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 completion of the assessment roll under section 23.”

SCHEDULES

18. “Schedule II” of the *Property Assessment and Taxation By-law* is hereby deleted in its entirety and the “Schedule II” attached to this Amendment By-law is substituted in its place.

19. “Schedule X” of the *Property Assessment and Taxation By-law* is hereby amended by correcting a typographical error which appears in the first line where the word “ASSESSMENT” is misspelled, it should read “ASSESSMENT”.

COMING TO FORCE

20. This *Property Assessment and Taxation By-law Amendment No. 1998-01* shall come into force and effect upon approval by the Minister of Indian Affairs.

APPROVED AND PASSED at a duly convened meeting of the Coldwater Band Council held on the [8] day of [June], 1998.

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

[F. Gordon Antoine]

F. Gordon Antoine - Chief

[Harold Aljam]

Councillor - Harold Aljam

Councillor - Harry Spahan

[Jerry Voght]

Councillor - Jerry Voght

[Laura Antoine]

Councillor - Laura Antoine

[Lorraine Moses]

Councillor - Lorraine Moses

[S. Ronald Aljam]

Councillor - S. Ronald Aljam

SCHEDULE II
CLASSES OF PROPERTY
(subsection 16(1))

Prescribed Classes of Property:

1. Class 1 - Residential
2. Class 2 - Utilities
3. Class 3 - Unmanaged Forest Land
4. Class 4 - Major Industry
5. Class 5 - Light Industry
6. Class 6 - Business and Other
7. Class 7 - Managed Forest Land
8. Class 8 - Recreational Property/Non-Profit Organizations
9. Class 9 - Farm
10. Split Classification

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 as his residence, and

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

(A) a penitentiary or correctional centre;

(B) a provincial mental health facility as defined in the *Mental Health Act*, or

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

(iii) 20 or more strata lots

- (A) on a parcel or contiguous parcels,
 - (B) controlled or managed by persons, or a person, who control or manage 85% or more of the strata lots on the parcel or contiguous parcels referred to in clause (A), and
 - (C) offered for rent, or rented, for periods of less than 7 days to persons, or a person, as overnight accommodation for at least 50% of the 12 month period ending on October 31 of the year during which the assessment roll is completed;
- (b) improvements on land classified as a farm and used in connection with the farm operation, including the farm residence and outbuildings;
 - (c) land having no present use and which is neither specifically zoned nor held for business, commercial, forestry or industrial purposes;
 - (d) land or improvements, or both, used for child daycare purposes, including group daycares, preschools, special needs daycares, family daycares, out of school care, residential care, emergency care and child minding, as defined in the *Community Care Facility Act* or regulations to that Act.

Class 2 - Utilities

2. Class 2 property shall include only land or improvements, or both, used or held for purposes of, or the 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 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) or (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 the property referred to in subsection 17(3) 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 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 pool;

- (vii) motor car racing;
- (viii) trap shooting;
- (ix) archery;
- (x) ice skating;
- (xi) waterslides;
- (xii) museum;
- (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;

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

- (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.

Class 9 - Farm

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

Split Classification

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.

**KAMLOOPS INDIAN BAND
SALES TAX BY-LAW, 1998***

[Effective September 1, 1998]

WHEREAS the Kamloops Indian Band has inherent aboriginal rights and title, recognized and affirmed in the *Constitution Act*, 1982;

AND WHEREAS the Kamloops Indian Band has inherent authority over its lands, peoples and resources;

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

AND WHEREAS the Kamloops Indian Band Council requested that the Government of Canada enact legislation for the purposes of implementing the Band's sales tax system;

WHEREAS the Band Council considers it in the best interests of the Band to enact this Sales Tax By-law for the purposes of implementing the Band's sales tax system;

NOW THEREFORE BE IT RESOLVED that the Council of the Kamloops Indian Band enacts the following by-law:

1. SHORT TITLE

This by-law may be cited as the *Kamloops Indian Band Sales Tax By-law, 1998*.

2. DEFINITIONS

"Act" means the *Budget Implementation Act, 1998*, S.C. 1998, c.21.

"alcoholic beverage" means:

- (a) beer, within the meaning assigned by section B.02.130 of the *Food and Drug Regulations*, containing more than .05% alcohol by volume;
- (b) ale, stout, porter or malt liquor, within the meaning assigned by section B.02.131 of the *Food and Drug Regulations*, containing more than .05% of alcohol by volume;
- (c) wine, within the meaning assigned by section 25 of the *Excise Tax Act*, R.S.C., c.E-15, containing more than 1% alcohol by volume;

* Editor's Note: This By-law is made pursuant to s.59(1) of Part 4 of the *Budget Implementation Act, 1998*, S.C. 1998, c.21. Part 4 of the *Budget Implementation Act, 1998* is reproduced in Appendix I, *infra* at page 191.

(d) any beverage containing more than 1% alcohol by volume, that is obtained from the distillation of grains, fruit or other agricultural products or from the distillation of beer or wine; and

(e) any other beverage that contains a combination of any beverage referred to in paragraphs (a) to (d) that is suitable for human consumption and that contains more than 1% alcohol by volume.

“Band” means the Kamloops Indian Band.

“Chief and Council” or “Band Council” or “Council” means the Chief and Council elected according to the custom of the Band.

“direct” has the same meaning, for the purpose of distinguishing between a direct and an indirect tax, as in class 2 of section 92 of the *Constitution Act, 1867*.

“fuel” means:

(a) diesel fuel, including any fuel oil that is suitable for use in internal combustion engines of the compression-ignition type, other than such fuel oil that is intended for use and is actually used as heating oil;

(b) gasoline type fuels for use in internal combustion engines; and

(c) propane gas.

“Minister” means the Minister of Finance.

“reserve” means the reserves, within the meaning of subsection 2(1) of the *Indian Act, R.S.C., c.I-5, c.26*, set apart by Her Majesty for the use and benefit of the Kamloops Indian Band.

“sale” has the meaning assigned by subsection 123(1) of the *Excise Tax Act*.

“tobacco product” means:

(a) every article made by a tobacco manufacturer from raw leaf tobacco, within the meaning assigned to those expressions by section 6 of the *Excise Act*, by any process whatever, and includes cigarettes and tobacco sticks, as defined in that section, and snuff,

(b) the leaves and stems of the tobacco plant if they have been processed further than drying and sorting; and

(c) cigars, within the meaning assigned by section 6 of the *Excise Act*.

3. DIRECT TAX

(a) Any person who purchases alcoholic beverages, fuel or tobacco products on a reserve shall pay the Kamloops Indian Band a tax calculated on the value of the consideration for the sale at the rate provided for in subsection 165(1)

of the *Excise Tax Act*. In accordance with the Act, this tax shall be paid notwithstanding s.87 of the *Indian Act*.

(b) The tax imposed pursuant to this By-law shall be collected pursuant to an administration agreement entered into pursuant to section 8(2) of this By-law.

(c) This By-law applies to every sale for which consideration becomes due, or is paid without having become due, on the coming into force of this By-law.

(d) In accordance with the Act, no tax is payable under subsection 165(1) of the *Excise Tax Act* with respect to a supply in respect of which a tax referred to in subsection 3(a) is payable.

(e) In accordance with the Act, and for greater certainty, except with respect to a tax imposed under subsection 3(a), nothing in this By-law shall affect the application of section 87 of the *Indian Act*.

4. SALE OF RESERVE

For the purpose of this By-law, an alcoholic beverage, fuel or a tobacco product is sold on a reserve if:

(a) tax under section 165 of the *Excise Tax Act* is not payable in respect of the sale because of the connection of the sale with the reserve and the application of section 87 of the *Indian Act*; or

(b) tax under section 165 of the *Excise Tax Act* would not have been payable in respect of the sale because of the reasons set out in paragraph (a) if the purchaser had been a person eligible to benefit from an exemption from taxation under section 87 of the *Indian Act* and subsection 3(d) had not applied to the sale.

5. EXPENDITURES

(a) Expenditures made out of moneys raised pursuant to this By-law shall be made under the authority of a resolution approved by a majority of the Council of the Band present at a duly convened meeting of the Band Council.

(b) Expenditures made pursuant to subsection 5(a) shall be made for the following purposes only:

(i) Advancing the Band's aboriginal and reserved rights;

(ii) Education;

(iii) Economic development;

(iv) Administration of this by-law.

6. CONFIDENTIALITY

In accordance with the Act, this by-law acknowledges that no person shall provide access to information obtained in the administration of this By-law that may directly or indirectly identify a person except:

- (a) for the purpose of administering or enforcing this By-law.
- (b) for any purpose for which taxpayer information may be provided under Part IX of the *Excise Tax Act*;
- (c) for the purposes of any legal proceedings;
- (d) to the person to whom the information relates;
- (e) to the Council and any officer of the tax administration of the Kamloops Indian Band who is authorized by the council, for the purposes of formulating or implementing fiscal policy of the Kamloops Indian Band;
- (f) to an official of the Department of Finance for the purposes of formulating or implementing fiscal policy; and
- (g) to any person legally entitled to it under any Act of Parliament or of the legislature of a province, solely for the purposes for which that person is entitled to it.

7. OFFENCE AND PENALTY

Every person who contravenes this By-law is guilty of an offence under the Act and liable on summary conviction under that Act to a fine of not more than \$25,000 or to imprisonment for a term of not more than twelve months, or to both.

8. APPLICATION OF BY-LAW

- (1) If there is a conflict between the provisions of this By-law and any other by-law of the Band, this By-law shall apply to any matter affecting sales taxation.
- (2) Band Council may enter into an administration agreement with Canada under subsection 60(1) of the Act concerning the collection of the sales taxes imposed pursuant to this by-law.

9. GENERAL PROVISIONS

- (1) This by-law shall be published in the next available issue of the *First Nations Gazette* and in a newspaper having general circulation within the Band.
- (3) 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 purposes.
- (4) Where a provision of this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

(5) Headnotes, marginal notes and headings form no part of the enactment, but shall be construed as being inserted for convenience of reference only.

(6) A finding by a court that a provision of this By-law is void or invalid shall not affect the validity of the rest of the By-law.

10. COMING INTO FORCE

This By-law shall come into force upon the later of the following:

(a) the day that an administration agreement under section 8(2) comes into force;

(b) September 1, 1998

APPROVED AND PASSED BY CHIEF AND COUNCIL at a duly convened meeting of the Council held on the Kamloops Indian Reserve, 345 Yellowhead Highway, Kamloops, B.C., this [30] day of [June] , 1998.

[Clarence Jules]

Chief

[Clarence Jules, Sr.]

Councillor

[Richard Jules]

Councillor

[Russell Casimir]

Councillor

[Fred Camille]

Councillor

[Anne Doucette]

Councillor

[George Casimir]

Councillor

[Colleen McLean]

Councillor

[Jeff Seymour]

Councillor

**KWAW KWAW APILT FIRST NATION
EXEMPTION BY-LAW 1-1998**

[Effective August 11, 1998]

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 1998*.
 - 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 [17] day of June, 1998.

[Harold Henry]

Chief Harold Henry

Councillor

Councillor

KWAW KWAW APILT FIRST NATION
[RATES] BY-LAW 1-1998

[Effective August 11, 1998]

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 *Rates By-law 1998*.
2. The following rates are hereby imposed and levied for the year 1998.
 - a. For school purposes on the assessed value of land and improvements taxable for school district purposes, rates appearing in Row "1" of Schedule "A" attached hereto and forming a part hereof;
 - b. For all general municipal services on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Row "2" of Schedule "A" attached hereto and forming a part hereof;
 - c. For transit services on the assessed value of land and improvements taxable for regional hospital district purposes, rates appearing in Row "3" of Schedule "A" attached hereto and forming a part hereof;
 - d. For dyking purposes on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Row "4" of Schedule "A" attached hereto and forming a part hereof;
 - e. For drainage purposes on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Row "5" of Schedule "A" attached hereto and forming a part hereof;
 - f. For hospital purposes on the assessed value of land and improvements taxable for regional hospital district purposes, rates appearing in Row "6" of Schedule "A" attached hereto and forming a part hereto;
 - g. For the purposes of the assessed value of land and improvements taxable for the Fraser Valley Regional District for general purposes, rates appearing in Row "7" of Schedule "A" attached hereto and forming a part hereof;
 - h. For purposes of the British Columbia Assessment Authority on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Row "8" of Schedule "A" attached hereto and forming a part hereof;
3. A water parcel tax of \$40.00 shall be charged to all properties using the water services of the District of Chilliwack.

4. The said rates are due and payable from the first day of January, 1998.

Approved by the Kwaw Kwaw Apilt First Nation, as presented by its duly elected Chief and Council this 17 day of June, 1998

[Harold Henry]

Chief Harold Henry

KWAW KWAW APILT FIRST NATION
 RATES BY-LAW 1-1998
 SCHEDULE "A"
 1998

PART

A RATE INFORMATION

1998 Tax Rates (Dollars of tax per \$1,000 Taxable Value)

| Property Class | Residential | Utilities | Light Industrial | Business/Other | Managed Forest | Rec/Non-Profit | Farm |
|------------------------|-------------|-----------|------------------|----------------|----------------|----------------|---------|
| 1 Basic School Tax | 4.5163 | 15.0000 | 9.9000 | 9.9000 | 6.0000 | 4.5000 | 6.8000 |
| 2 General Tax | 4.8705 | 36.3843 | 9.2544 | 10.9591 | 16.5604 | 2.1918 | 9.7414 |
| 3 Transit | 0.0894 | 0.3129 | 0.3039 | 0.2190 | 0.2682 | 0.0894 | 0.0894 |
| 4 Dyking | 0.1159 | 0.8655 | 0.2201 | 0.2607 | 0.3939 | 0.0521 | 0.2317 |
| 5 Drainage (Land Only) | 0.4004 | 2.9908 | 0.7607 | 0.9008 | 1.3613 | 0.1802 | 0.8007 |
| 6 Hospital | 0.3316 | 1.1606 | 1.1275 | 0.8124 | 0.9948 | 0.3316 | 0.3316 |
| 7 Regional District | 0.2264 | 1.6912 | 0.4302 | 0.5094 | 0.7698 | 0.1019 | 0.4528 |
| 8 BC Assessment | 0.1202 | 0.5782 | 0.3762 | 0.3630 | 0.3618 | 0.1406 | 0.1731 |
| Total Tax Levy | 10.6707 | 58.9835 | 22.3730 | 23.9244 | 26.7102 | 7.5876 | 18.6207 |

B FRONTAGE/PARCEL AND OTHER CHARGES

| Description | Rate |
|---|-----------------|
| 9 Water Parcel Tax (Except Class 2 Folios) | 40.00 per folio |

**LAKAHAHMEN FIRST NATION
EXEMPTION BY-LAW 1-1998**

[Effective August 11, 1998]

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

1. This by-law may be cited for all purposes as the *Exemption By-law 1998*.
 - a. Any person having property assessed by the head assessor pursuant to the *Lakahahmen First Nation Property Assessment By-law 1-1995* (the *Assessment By-law*) as being in *Class 1 (Residential/Other)* shall be exempt from the payment of taxes in an amount equivalent to the gross assessed value of improvements being \$10,000.00 less than as stated in the roll authenticated pursuant to the *Assessment By-law*.
 - b. Any person having property assessed by the head assessor pursuant to the *Assessment By-law* as being *Class 9 (Farm)* shall be exempt from the payment of taxes in an amount equivalent to the gross assessed value of the and being fifty percent (50%) less than as stated in the roll authenticated pursuant to the *Assessment By-law*.

Approved by the Lakahahmen First Nation, as presented by its duly elected Chief and Council this [17] day of June, 1998.

[Susan McKamey]
Chief Susan McKamey

[Debbie May]
Councillor

[Robert Kelly]
Councillor

**LAKAHAMEN FIRST NATION
RATES BY-LAW 1-1998**

[Effective August 11, 1998]

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

1. This by-law may be cited for all purposes as the *Rates By-law 1998*.
2. The following rates are hereby imposed and levied for the year 1998.
 - a. For school purposes on the assessed value of land and improvements taxable for school district purposes, rates appearing in Row "1" of Schedule "A" attached hereto and forming a part hereof;
 - b. For all general rural services on the assessed value of land and improvements taxable for general rural purposes, rates appearing in Row "2" of Schedule "A" attached hereto and forming a part hereof;
 - c. For hospital purposes on the assessed value of land and improvements taxable for regional hospital district purposes, rates appearing in Row "3" of Schedule "A" attached hereto and forming a part hereof;
 - d. For the Fraser Valley Regional District purposes on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Row "4" of Schedule "A" attached hereto and forming a part hereof;
 - e. For purposes of the British Columbia Assessment Authority on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Row "5" of Schedule "A" attached hereto and forming a part hereof;
3. The said rates are due and payable from the first day of January, 1998.

Approved by the Lakahahmen First Nation, as presented by its duly elected Chief and Council this [17] day of June, 1998.

[Susan McKamey]

Chief Susan McKamey

[Debbie May]

Councillor

[Robert Kelly]

Councillor

LAKAHAHMEN FIRST NATION
 RATES BY-LAW 1-1998
 SCHEDULE "A"
 1998

PART

A RATE INFORMATION

1998 Tax Rates (Dollars of Tax per \$1,000 Taxable Value)

| Property Class | Residential | Utilities | Light Industrial | Business/ Other | Managed Forest | Rec/ Non-Profit | Farm |
|---------------------|-------------|-----------|------------------|-----------------|----------------|-----------------|--------|
| 1 Basic School Tax | 3.9636 | 15.0000 | | | | | 6.8000 |
| 2 General Tax | 1.0000 | 4.2000 | | | | | 0.5000 |
| 3 Hospital | 0.3316 | 1.1606 | | | | | 0.3316 |
| 4 Regional District | 1.0062 | 3.5217 | | | | | 1.0062 |
| 5 BC Assessment | 0.1202 | 0.5782 | | | | | 0.1731 |
| Total Tax Levy | 6.4216 | 24.4605 | - | - | - | - | 8.8109 |

B FRONTAGE/PARCEL AND OTHER CHARGES

| Description | Rate |
|--------------------|-------------|
| 6 Water Parcel Tax | - per folio |

LOWER NICOLA INDIAN BAND
1998 ANNUAL TAX RATES BY-LAW NUMBER 14

[Effective August 4, 1998]

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 property class within each separate taxation district.

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

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

2. For the purposes of subsection 18.1(3) and (4) of the *Lower Nicola Indian Band Property Taxation By-law* there are hereby established, imposed and levied for the taxation year 1998 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 *1998 Annual Tax Rates By-law* may be cited for all purposes as *By-law Number 14*.

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 22nd day of June, 1998.

Chief

[Bill John]

Councillor

[Garry Lafferty]

Councillor

[John Jackson]

Councillor

[Eunice Watson]

Councillor

[Don Moses]

Councillor

SCHEDULE II

1998 PROPERTY TAX SUMMARY FOR LOWER NICOLA INDIAN BAND

| Property Type | Tax Rates | Mill Rates | Property Tax Revenue by Class |
|----------------------------|-------------------------------------|------------|----------------------------------|
| Class 1 - Residential | 0.011884 | 11.884314 | \$0.00 |
| Class 2 - Utilities | 0.062749 | 62.749177 | \$870,877.00 |
| Class 3 - Managed Forest | 0.006299 | 6.298686 | \$0.00 |
| Class 4 - Light Industry | 0.033276 | 33.276079 | \$0.00 |
| Class 5 - Major Industry | 0.051221 | 51.221392 | \$0.00 |
| Class 6 - Business | 0.027334 | 27.333922 | \$0.00 |
| Class 7 - Unmanaged Forest | 0.012479 | 12.478529 | \$0.00 |
| Class 8 - Recreation | 0.012716 | 12.716216 | \$0.00 |
| Class 9 - Farm | 0.019015 | 19.014902 | \$0.00 |
| | Total Property Tax Revenue | | \$870,877.00 |
| | Total Non-Property Tax Revenue | | \$0.00 |
| | Total Property Tax Related Revenue | | \$870,877.00 |
| | <i>1998 Homeowner Grants: \$.00</i> | | |

1998 PROPERTY TAX BUDGET FOR
THE LOWER NICOLA INDIAN BAND

GENERAL GOVERNMENT SERVICES

| | | |
|--|--|--------------|
| | Tax Appeals | \$10,000.00 |
| | Tax Administration | \$68,547.00 |
| | Aboriginal Issues | \$25,000.00 |
| | General Administration | \$137,094.00 |
| | <i>General Government Services Expenditure Total</i> | \$240,641.00 |

PROTECTIVE SERVICES

| | | |
|--|--|--------------|
| | Fire Truck Purchase | \$62,631.00 |
| | Fire protection | \$86,000.00 |
| | Emergency measures | \$25,000.00 |
| | Animal/pest control | \$25,000.00 |
| | <i>Protective Services Expenditure Total</i> | \$198,631.00 |

TRANSPORTATION SERVICES

| | | |
|--|--|------------|
| | Street Signs | \$6,500.00 |
| | <i>Transportation Services Expenditure Total</i> | \$6,500.00 |

RECREATIONAL AND CULTURAL SERVICES

| | | |
|--|---|-------------|
| | Community centre | \$29,800.00 |
| | Recreation | \$40,000.00 |
| | <i>Recreational and Cultural Services Expenditure Total</i> | \$69,800.00 |

ENVIRONMENTAL DEVELOPMENT SERVICES

| | | |
|--|---|-------------|
| | Economic Development | \$70,000.00 |
| | <i>Environmental Development Services Expenditure Total</i> | \$70,000.00 |

FISCAL SERVICES

| | | |
|--|--|--------------|
| | Contribution to reserve funds | \$194,286.00 |
| | <i>Fiscal Services Expenditure Total</i> | \$194,286.00 |

OTHER EXPENDITURES

| | | |
|--|---|-------------|
| | Community Health Centre | \$50,000.00 |
| | Bad Debt - BC Hydro | \$32,994.00 |
| | <i>Other Expenditures Expenditure Total</i> | \$82,994.00 |

TAXES FOR OTHER GOVERNMENTS

| | | |
|--|--|---------------------|
| | BCAA | \$8,025.00 |
| | <i>Taxes for Other Governments Expenditure Total</i> | \$8,025.00 |
| | Your 1998 Property Tax Budget Total | \$870,877.00 |

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 22nd day of June, 1998.

Chief

[Bill John]

Councillor

[Garry Lafferty]

Councillor

[John Jackson]

Councillor

[Eunice Watson]

Councillor

[Don Moses]

Councillor

LOWER SIMILKAMEEN INDIAN BAND
PROPERTY TAX EXPENDITURE BY-LAW NO. 1998.03

[Effective May 25, 1998]

WHEREAS:

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

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

Subsection 56.1 of the *Property Assessment and Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Taxation Expenditure By-law* was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

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*.

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 Lower Similkameen Band of Indians;

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

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

repairing, maintaining and operating buildings, works and facilities (other than public works), located within reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the band or Council on behalf of the band and used for community services or general government services, including without limiting the generality of the foregoing, band administration offices, band public works yards, cemeteries, longhouses, cultural centers, daycare centers, grouphomes, libraries, archives, museums, art galleries, recreation centers, parks, and playgrounds, together with reserve lands appurtenant thereto:

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

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

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

“general 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 56.1 of the *Property Assessment and Taxation By-law*;

“property assessment by-law” means the *Lower Similkameen Indian Band Property Assessment and Taxation By-law* approved and passed by the Council on the 31st day of May, 1996 and approved by the Minister on the 20th day of October, 1997, as amended from time to time;

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

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

“public works” includes:

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

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

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

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

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

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

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

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

together with reserve 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 or 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 *Lower Similkameen Indian Band Property Assessment and Taxation By-law*;

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

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

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

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

ANNUAL PROPERTY TAX BUDGET

4.(1) On or before July 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 endeavor to consider such budget and resolution on or before August 31st of the same fiscal year.

(2) An annual property tax budget may, but is not required to, be in 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 subsection 56.1 of the *Property Assessment and Taxation By-law* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

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

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

ADMINISTRATION AND ENFORCEMENT

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

BY-LAW REMEDIAL

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

MISCELLANEOUS

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

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

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

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

COMING INTO FORCE

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

This by-law is hereby enacted by Council at a duly convened meeting held on the [10th] day of [February], 1998.

[Moses Louie]

Moses Louie - Chief

[Robert Edward]

Robert Edward - Councillor

[Richard Terbasket]

Richard Terbasket - Councillor

[Pauline Terbasket]

Pauline Terbasket - Councillor

The Quorum of Band Council consists of any 3 of the 4 Members.

**MATSQUI FIRST NATION
EXEMPTION BY-LAW 1-1998**

[Effective August 10, 1998]

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

1. This by-law may be cited for all purposes as the *Exemption By-law 1998*.
 - a. Any person having property assessed by the head assessor pursuant to the *Matsqui First Nation Property Assessment By-law 1-1995* (the *Assessment By-law*) as being in *Class 1 (Residential)* having pollution control equipment shall be exempt from the payment of taxes in an amount equivalent to the gross assessed value of land being \$17,100.00 less than stated in the roll authenticated pursuant to the *Assessment By-law* and to the gross assessed value of improvements as being \$299,000.00 less than as stated in the roll authenticated pursuant to the *Assessment By-law*.
 - b. Any person having property assessed by the head assessor pursuant to the *Assessment By-law* as being in *Class 5 (Light Industry)* or *Class 6 (Business/Other)* shall be exempt from the payment of taxes in an amount equivalent to the gross assessed value of improvement being \$10,000.00 less than as stated in the roll authenticated pursuant to the *Assessment By-law*.
 - c. Any person having property assessed by the head assessor pursuant to the *Assessment By-law* as being *Class 9 (Farm)* shall be exempt from the payment of taxes in an amount equivalent to the gross assessed value of the and being fifty per cent (50%) less than as stated in the roll authenticated pursuant to the *Assessment By-law*.

Approved by the Matsqui First Nation, as presented by its duly elected Chief and Council this [17] day of June, 1998.

Chief

[Garry Bird]

Councillor

[Joan Julian]

Councillor

**MATSQUI FIRST NATION
RATES BY-LAW 1-1998**

[Effective August 10, 1998]

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

- 1. This by-law may be cited for all purposes as the *Rates By-law 1998*.
- 2. The following rates are hereby imposed and levied for the year 1998.
 - a. For school purposes on the assessed value of land and improvements taxable for school district purposes, rates appearing in Row "1" of Schedule "A" or "B" attached hereto and forming a part hereof;
 - b. For all general municipal services on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Row "2" of Schedule "A" or "B" attached hereto and forming a part hereof;
 - c. For hospital purposes on the assessed value of land and improvements taxable for regional hospital district purposes, rates appearing in Row "3" of Schedule "A" or "B" attached hereto and forming a part hereto;
 - d. For the Fraser Valley Regional District purposes on the assessed value of land and improvements taxable for general purposes, rates appearing in Row "4" of Schedule "A" or "B" attached hereto and forming a part hereof;
 - e. For purposes of the British Columbia Assessment Authority on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Row "5" of Schedule "A" or "B" attached hereto and forming a part hereof;
- 3. The said rates are due and payable from the first day of January, 1998.
- 4. Schedule "A" pertains to those assessments within the Langley district.
- 5. Schedule "B" pertains to those assessments within the Abbotsford district.

Approved by the Matsqui First Nation, as presented by its duly elected Chief and Council this [17] day of June, 1998.

Chief

[Garry Bird]

Councillor

[Joan Julian]

Councillor

MATSQUI FIRST NATION
 RATES BY-LAW 1-1998
 SCHEDULE "A"
 1998

PART

A RATE INFORMATION

1998 Tax Rates (Dollars of Tax per \$1,000 Taxable Value)

| Property Class | Residential | Utilities | Light Industrial | Business/Other | Managed Forest | Rec/Non-Profit | Farm |
|---------------------|-------------|-----------|------------------|----------------|----------------|----------------|---------|
| 1 Basic School Tax | 3.6406 | 15.0000 | 9.9000 | 9.9000 | 6.0000 | | 6.8000 |
| 2 General Tax | 4.0340 | 33.2953 | 9.7865 | 11.3996 | 20.7748 | | 6.8026 |
| 3 Hospital | 0.2124 | 0.7432 | 0.7220 | 0.5203 | 0.6371 | | 0.2124 |
| 4 Regional District | 0.1122 | 0.3927 | 0.3815 | 0.2749 | 1.1444 | | 0.1122 |
| 5 BC Assessment | 0.1202 | 0.5782 | 0.3762 | 0.3630 | 0.3618 | | 0.1731 |
| Total Tax Levy | 8.1194 | 50.0094 | 21.1662 | 22.4578 | 28.9181 | - | 14.1003 |

B FRONTAGE/PARCEL AND OTHER CHARGES

| Description | Rate |
|--------------------|-------------|
| 6 Water Parcel Tax | - per folio |

MATSQUI FIRST NATION
 RATES BY-LAW 1-1998
 SCHEDULE "B"

1998

PART

A RATE INFORMATION

1998 Tax Rates (Dollars of Tax per \$1,000 Taxable Value)

| Property Class | Residential | Utilities | Light Industrial | Business/Other | Managed Forest | Rec/Non-Profit | Farm |
|---------------------|-------------|-----------|------------------|----------------|----------------|----------------|---------|
| 1 Basic School Tax | 4.1238 | 15.0000 | 9.9000 | 9.9000 | 6.0000 | | 6.8000 |
| 2 General Tax | 4.0970 | 33.8250 | 9.2561 | 10.4623 | 20.7105 | | 6.4189 |
| 3 Hospital | 0.3316 | 1.1606 | 1.1275 | 0.8124 | 0.9985 | | 0.3316 |
| 4 Regional District | 0.1499 | 0.5213 | 0.5064 | 0.3649 | 0.4469 | | 0.1490 |
| 5 BC Assessment | 0.1202 | 0.5782 | 0.3762 | 0.3630 | 0.3618 | | 0.1731 |
| Total Tax Levy | 8.8225 | 51.0851 | 21.1662 | 21.9026 | 28.5177 | - | 15.8726 |

B FRONTAGE/PARCEL AND OTHER CHARGES

| Description | Rate |
|--------------------|-------------|
| 6 Water Parcel Tax | - per folio |

MUSQUEAM INDIAN BAND
1998 RATES BY-LAW NO. 1998-02

[Effective June 10, 1998]

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 1998 Rates By-law No. 1998-02*.

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 1998 *Musqueam Indian Band Rates By-law No. 1998-02*.

This by-law is hereby enacted by Council at a duly convened meeting held on the 26th day of May, 1998.

[Gail Sparrow]

Chief

[Johnna Crawford]

Councillor

[Mary Charles]

Councillor

[Ernie Campbell]

Councillor

[Wayne Sparrow]

Councillor

[Myrtle McKay]

Councillor

[Rose Guerin]

Councillor

[Delbert Guerin]

Councillor

[Jordan Point]

Councillor

SCHEDULE "A"

The Council of the Musqueam Indian Band hereby adopts the following taxation rates for the 1998 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 \$1,000.00 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 | 5.84309 |
| Class 2 - Utilities | 47.42515 |
| Class 3 - Unmanaged Forest Land | 0 |
| Class 4 - Major Industry | 44.49304 |
| Class 5 - Light Industry | 40.51233 |
| Class 6 - Business and Other | 26.63858 |
| Class 7 - Managed Forest Land | 0 |
| Class 8 - Recreation/Non-Profit Organization | 7.67179 |
| Class 9 - Farm | 1.98665 |

MUSQUEAM INDIAN BAND
PROPERTY TAX EXPENDITURE BY-LAW NO. 1998-01

[Effective June 10, 1998]

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 Musqueam 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 Musqueam 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 subsection 12 of the *Property Taxation By-law*;

“property assessment by-law” means the *Musqueam 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 *Musqueam 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 Musqueam 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 *Musqueam 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 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

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

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

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

ADMINISTRATION AND ENFORCEMENT

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

BY-LAW REMEDIAL

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

MISCELLANEOUS

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

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

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

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

COMING INTO FORCE

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

This by-law is hereby enacted by Council at a duly convened meeting held on the 26th day of May, 1998.

[Gail Sparrow]

Chief

[Johnna Crawford]

Councillor

[Myrtle McKay]

Councillor

[Mary Charles]

Councillor

[Wayne Sparrow]

Councillor

[Delbert Guerin]

Councillor

Councillor

[Rose Guerin]

Councillor

[Ernie Campbell]

Councillor

[Jordan Point]

Councillor

SCHEDULE “A”

1998 ANNUAL PROPERTY TAX BUDGET

MUSQUEAM INDIAN BAND

| REVENUES | 1998 BUDGET | ACTUAL 97-98 | VARIANCE |
|--|--------------------|--------------------|---------------|
| Interest Revenue | \$5,000 | \$16,645 | -232.90% |
| Miscellaneous Revenues (est. 1997 Vancouver refund) | \$203,743 | \$6,186 | 96.96% |
| Taxation Revenue | \$1,489,116 | \$1,375,200 | 7.65% |
| TOTAL REVENUES | \$1,697,859 | \$1,398,031 | 17.66% |
| EXPENDITURES | | | |
| Category 1: General Government Services: | \$373,975 | \$580,636 | -55.26% |
| Taxation Advisory Council | 0 | \$0 | 0.00% |
| Musqueam Board of Review | 28,000 | \$9,344 | 66.63% |
| Administration (Taxation / Legal & General) | | | |
| Admin (general) | 55,000 | \$160,680 | -192.15% |
| Bank Charges | 100 | \$98 | 2.00% |
| Honouriams & Wage Loss | 300 | \$297 | 1.00% |
| Library | 0 | \$0 | 0.00% |
| Meetings | 375 | \$369 | 1.60% |
| Office Expense | 500 | \$402 | 19.60% |
| Notices | 500 | \$380 | 24.00% |
| Professional Services | | | |
| - Audit & Accting | 16,000 | \$8,125 | 49.22% |
| Professional Services - Legal | 194,000 | \$250,761 | -29.26% |
| Repairs & Maintenance | 100 | \$51 | 49.00% |
| Salaries & Benefits | 76,000 | \$148,171 | -94.96% |
| Sundry | 1,250 | \$1,150 | 8.00% |
| Telephone & Fax | 100 | \$98 | 2.00% |
| Travel | 1,250 | \$960 | 23.20% |
| Workshops | 500 | (\$250) | 150.00% |
| Total Administration | 345,975 | \$571,292 | -65.13% |
| Category 2: Protective Services | \$10,000 | \$0 | |
| Musqueam Community Safety Office | 10,000 | \$0 | |
| Category 3: Transportation Services | \$0 | \$0 | |
| 51 st Street Paving | 0 | \$0 | |
| Category 4: Recreational and Cultural Services | \$0 | \$1,438,024 | |
| Beautification Committee | 0 | \$0 | |
| Community Centre - Phase One | 0 | \$1,438,024 | |
| Community Centre - Phase Two Planning | 0 | \$0 | |
| Category 5: Environmental Development Services | \$0 | \$0 | |
| Community Plan | 0 | \$0 | |
| Category 6: Environmental Health Services | \$2,000 | \$1,928 | 3.60% |
| Enhanced trash pickup | 2,000 | \$1,928 | 3.60% |
| Category 7: Fiscal Services | \$297,823 | \$0 | |
| Homeowner Grants | 0 | \$0 | |
| Capital Projects Fund | 148,912 | \$0 | |
| Income Stabilization Fund | 148,912 | \$0 | |

| Continued - | 1998 BUDGET | ACTUAL 97-98 | VARIANCE |
|---|-------------|---------------|----------------|
| Category 8: Other Expenditures | \$530,000 | \$0 | |
| Tax Refunds (estimated) | 530,000 | \$0 | |
| Category 9: Servicing Agreements | \$623,194 | \$762,196 | -22.30% |
| City of Vancouver | 582,194 | \$727,743 | -25.00% |
| Municipality of Delta | 5,000 | \$0 | |
| British Columbia Assessment Authority | 36,000 | \$34,453 | 4.30% |
| Total Expenditures: | \$1,836,993 | \$2,782,784 | <u>-51.49%</u> |
| Excess Revenues/Expenditures | (\$139,133) | (\$1,384,753) | -895.27% |
| Surplus (Deficit) - Prior Year | (\$52,100) | \$1,332,653 | 2657.88% |
| Surplus (Deficit) - Current Year | (\$191,233) | (\$52,100) | 72.76% |
| Application of Income Stabilization Fund (1998) | \$148,912 | | |
| Balance Remaining: | (\$42,322) | | |

**NESKONLITH INDIAN BAND
1998 RATES BY-LAW**

[Effective September 21, 1998]

| Class of Property | Tax Rate I.R. #3 | Tax Rate I.R. #1, #2 |
|--|---------------------|-------------------------|
| 1. Residential | 13.73 | 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 1998 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 by 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 [28th] day of [July], 1998.

Moved by: [Frank Deneault] Seconded by: [Bonnie Andrew]

A Quorum of Band Council consists of 4 Councillors

Chief

[Frank Deneault]

Councillor

[Patrick Adrian]

Councillor

[Bonnie Andrew]

Councillor

[Richard Manuel]

Councillor

**OSOYOOS INDIAN BAND
TAX RATES BY-LAW NO. 001, 1998**

[Effective July 2, 1998]

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

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

Whereas: It is necessary for the levying of tax to establish rates on land and improvements for Band Government, Municipal, Hospital, and Regional District purposes for the year 1998

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

1. The following rates are hereby imposed and levied on the various classes of property for the year 1998, applicable to the whole of the Osoyoos Indian Reserves:

| Taxation District: | Comprising of: | Property Classes: | Tax Rate: |
|--|--|--------------------------------|-----------|
| Osoyoos Indian Band Taxation district. | The whole of the reserve lands of the Osoyoos Indian Band. | Class 1: Residential | 10.2301 |
| | | Class 2: Utilities | 33.3961 |
| | | Class 3: Unmanaged Forests | |
| | | Class 4: Major Industry | 23.4147 |
| | | Class 5: Light Industry | 23.0902 |
| | | Class 6: Business/Other | 23.8472 |
| | | Class 7: Managed Forest | |
| | | Class 8: Recreation Non/Profit | 9.7374 |
| | | Class 9: Farm (rural rate) | 11.0155 |

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

3. As soon as practicable on or after the 4th day of July, 1998 the Surveyor of Taxes of the Osoyoos Indian Band shall add to the current year's taxes unpaid as at 4:30 p.m. on the 4th day of July, 1998, on each parcel of land on his Roll, ten per cent (10%) of the amount thereof and the said unpaid taxes, together with amounts added as aforesaid shall from the 4th day of July, 1998, be deemed to be the amount of the current year's taxes upon such land.

4. This by-law may be cited as *Tax Rates By-law No. 001, 1998*.

A Quorum for this Band consists of [three (3)] Council Members.

[Clarence Louie]

Chief

[James Baptiste]

Councillor

[Veronica McGinnes]

Councillor

[Moses Baptiste]

Councillor

**SKOWKALE FIRST NATION
EXEMPTION BY-LAW 1-1998**

[Effective August 11, 1998]

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 1998*.

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 5 (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 [17] day of June, 1998

[Steven Point]

Chief Steven Point

[Sam Archie]

Councillor

Councillor

**SKOWKALE FIRST NATION
RATES BY-LAW 1-1998**

[Effective August 11, 1998]

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 *Rates By-law 1998*.
2. The following rates are hereby imposed and levied for the year 1998.
 - a. For school purposes on the assessed value of land and improvements taxable for school district purposes, rates appearing in Row "1" of Schedule "A" attached hereto and forming a part hereof;
 - b. For all general municipal services on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Row "2" of Schedule "A" attached hereto and forming a part hereof;
 - c. For transit services on the assessed value of land and improvements taxable for regional hospital district purposes, rates appearing in Row "3" of Schedule "A" attached hereto and forming a part hereof;
 - d. For dyking purposes on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Row "4" of Schedule "A" attached hereto and forming a part hereof;
 - e. For drainage purposes on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Row "5" of Schedule "A" attached hereto and forming a part hereof;
 - f. For hospital purposes on the assessed value of land and improvements taxable for regional hospital district purposes, rates appearing in Row "6" of Schedule "A" attached hereto and forming a part hereof;
 - g. For the purposes of the assessed value of land and improvements taxable for the Fraser Valley Regional District for general purposes, rates appearing in Row "7" of Schedule "A" attached hereto and forming a part hereof;
 - h. For purposes of the British Columbia Assessment Authority on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Row "8" of Schedule "A" attached hereto and forming a part hereof;
3. A water parcel tax of \$40.00 shall be charged to all properties using the water services of the District of Chilliwack.
4. The said rates are due and payable from the first day of January, 1998.

Approved by the Skowkale First Nation, as represented by its duly elected Chief and Council, this 17 day of June, 1998.

[Steven Point]

Chief Steven Point

[Sam Archie]

Councillor

Councillor

SKOWKALE FIRST NATION
 RATES BY-LAW 1-1998
 SCHEDULE "A"
 1998

PART

A RATE INFORMATION

1998 Tax Rates (Dollars of tax per \$1,000 Taxable Value)

| Property Class | Residential | Utilities | Light Industrial | Business/ Other | Managed Forest | Rec/ Non-Profit | Farm |
|------------------------|-------------|-----------|------------------|-----------------|----------------|-----------------|------|
| 1 Basic School Tax | 4.5163 | 15.0000 | | 9.9000 | | | |
| 2 General Tax | 4.8705 | 36.3843 | | 10.9591 | | | |
| 3 Transit | 0.0894 | 0.3129 | | 0.2190 | | | |
| 4 Dyking | 0.1159 | 0.8655 | | 0.2607 | | | |
| 5 Drainage (Land Only) | 0.4004 | 2.9908 | | 0.9008 | | | |
| 6 Hospital | 0.3316 | 1.1606 | | 0.8124 | | | |
| 7 Regional District | 0.2264 | 1.6912 | | 0.5094 | | | |
| 8 BC Assessment | 0.1202 | 0.5782 | | 0.3630 | | | |
| Total Tax Levy | 10.6707 | 58.9835 | - | 23.9244 | - | - | - |

B FRONTAGE/PARCEL AND OTHER CHARGES

| Description | Rate |
|---|-----------------|
| 9 Water Parcel Tax (Except Class 2 Folios) | 40.00 per folio |

SQUAMISH INDIAN BAND
PROPERTY ASSESSMENT BY-LAW
AMENDMENT BY-LAW NO. 1-1998

[Effective June 9, 1998]

WHEREAS:

A. The Band Council of the Squamish Indian Band approved and passed the *Squamish Indian Band Property Assessment By-law* at a meeting held on the 16th day of December, 1992, pursuant to the provisions of the *Indian Act* and in particular pursuant to subsection 83(1) of the *Indian Act*, which By-law was approved on behalf of the Minister of Indian Affairs and Northern Development on the 31st day of December, 1992;

B. The Band Council of the Squamish Indian Band approved and passed the *Squamish Indian Band Property Assessment By-law, Amendment No. 1-1993* at a meeting held on the 15th day of December, 1993, which By-law was approved on behalf of the Minister of Indian Affairs and Northern Development on the 29th day of December, 1993;

C. The Band Council of the Squamish Indian Band approved and passed the *Squamish Indian Band Property Assessment By-law, Amendment No. 1-1994* at a meeting held on the 20th day of December, 1994, which By-law was approved on behalf of the Minister of Indian Affairs and Northern Development on the 31st day of December, 1994;

D. The Band Council of the Squamish Indian Band approved and passed the *Squamish Indian Band Property Assessment By-law, Amendment No. 1-1996* at a meeting held on the 4th day of December, 1996, which By-law was approved on behalf of the Minister of Indian Affairs and Northern Development on the 23rd day of December, 1996; and

E. The Band Council of the Squamish Indian Band wishes to further amend the *Squamish Indian Band Property Assessment By-law*;

NOW BE IT HEREBY RESOLVED that the following By-law be and is hereby enacted for the purpose of amending certain provisions of the *Squamish Indian Band Property Assessment By-law* as hereinafter provided.

SHORT TITLE

1.0 This by-law may be cited as the *Squamish Indian Band Property Assessment By-law, Amendment By-law No. 1-1998*.

AMENDMENT

2.0 The *Squamish Indian Band Property Assessment By-law* is amended:

(a) in section 1(1), by repealing the definition of “*Assessment Act*” and replacing it with the following:

““*Assessment Act*” means the *Assessment Act*, R.S.B.C. 1996, c.20, as amended from time to time”,

(b) in section 1(l), by repealing the definition of “*Assessment Authority Act*” and replacing it with the following:

““*Assessment Authority Act*” means the *Assessment Authority Act*, R.S.B.C. 1996, c.21, as amended from time to time”,

(c) in section 1(1), by repealing the definition of “land title office” and replacing it with the following:

““land title office” means the land title office or offices for the land title district in which land located in the reserve may have been registered under the *Land Title Act*, R.S.B.C. 1996, c.250, as amended from time to time, and without limiting the generality of the foregoing but for greater certainty includes each land title office in which land located in any named reserve may have been so registered”,

(d) in section 1(l), by repealing the definition of “municipality” and replacing it with the following:

““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 *Municipal Act*, R.S.B.C. 1996, c.322, as amended from time to time”,

(e) in section 15(3), by deleting “Schedule XIV” and replacing it with “Schedule X”,

(f) in section 26(5), by deleting “*Emergency Program Act*, R.S.B.C. 1993, c.41” and replacing it with “*Emergency Program Act*, R.S.B.C. 1996, c.111”,

(g) in section 41(1)(b), by adding an “,” between the words “improvements or”, and by adding an “,” between the words “improvements within”,

(h) in section 41(1)(d), by adding an “,” between the words “improvements or”, and by adding an “,” between the words “improvements have”,

(i) in section 58(3)(a), by deleting the space between “*Assessment Authority Act*” and “,”,

(j) in section 63, by deleting “(Sections 40(4) and 47(2))” following “Schedule VIII” - Confirmation Roll” and replacing it with “(Sections 40(5) and 47(2))”,

(k) in section 63, by deleting “(Sections 2(2), 6(1) and 45)” following “Schedule “IX” - Assessment Rolls and Notices of Assessment” and replacing it with “(Sections 2(2), 6(1), 8 and 45)”

(l) in Schedule “IV” by repealing section 1(a)(ii)(B) and replacing it with the following:

“(B) a mental health facility as defined in the *Mental Health Act*, R.S.B.C. 1996, c.288, as amended from time to time”

(m) in Schedule “IV” by repealing section 2 and replacing it with the following:

“2. Class 2 property includes only

(a) land or improvements used or held as track in place, right of way or a bridge for the purposes of, or for purposes ancillary to, the business of transportation by railway, and

(b) land or improvements used or held for the purposes of, or for purposes ancillary to, the business of

(i) transportation, transmission or distribution by pipeline,

(ii) telecommunication, including transmission of messages by means of electric currents or signals for compensation,

(iii) generation, transmission or distribution of electricity, or

(iv) receiving, transmission and distribution of closed circuit television,

except that part of land or improvements,

(c) included in Classes 1, 4 or 8,

(d) used as an office, retail sales outlet, administration building or for an ancillary purpose, or

(e) used for a purpose other than a purpose described in paragraphs (a) or (b).”

(n) in Schedule “IV”, by adding a new subsection “5(a.1)” as follows:

“(a.1) used or held for the purposes of, or for purposes ancillary to, the business of transportation by railway,”

(o) in Schedule “V”, by deleting “November 20, 1995” and replacing it with “November 5, 1996”.

(p) in Schedule “VIII” by deleting “(Sections 40(4) and 47(2))” below the title “Confirmation Of Roll” and replacing it with “(Sections 40(5) and 47(2))”

(q) in Schedule “IX” by deleting “(Sections 2(2), 6(1) and 45)” below the title “Assessment Rolls And Notices of Assessment” and replacing it with “(Sections 2(2), 6(1), 8 and 45)”.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Squamish Indian Band held at 320 Seymour Boulevard, North Vancouver, British Columbia, V7J 2J3, this [18] day of [March], 1998.

A Quorum of Squamish Nation Council consists of 8 Councillors.

Moved by: [Gibby Jacob] Seconded by: [Dennis Joseph]

telásemkín/siyá m̓
Chief Bill Williams

[Alroy Baker]
Councillor Alroy Baker

[Harold Calla]
Councillor Harold Calla

[Dennis Joseph]
xwech`tá al
Councillor Dennis Joseph

[Anthony Moody]
tetsímshtn
Councillor Anthony Moody

[Ann Whonnock]
syexwá liya
Councillor Ann Whonnock

[Donna Billy]
sesúliya
Councillor Donna Billy

[Gilbert Jacob]
KáKeltn
Councillor Gilbert Jacob

t`echuxá nm
Chief Joe Mathias

Councillor Tewanee Joseph

[Marion Joseph]
Councillor Marion Joseph

Slhãlhana`y Sikem kem
Councillor Faye Halls

[Byron Joseph]
sekwílem
Councillor Byron Joseph

[Veronica Baker]
Councillor Veronica Baker

[Krisandra Jacobs]
Councillor Krisandra Jacobs

[Orene Brown]
Councillor Orene Brown

SQUAMISH INDIAN BAND
PROPERTY TAXATION BY-LAW
AMENDMENT BY-LAW NO. 1-1998

[Effective June 9, 1998]

WHEREAS:

A. The Band Council of the Squamish Indian Band approved and passed the *Squamish Indian Band Property Taxation By-law* at a meeting held on the 16th day of December, 1992, pursuant to the provisions of the *Indian Act* and in particular pursuant to subsection 83(1) of the *Indian Act*, which By-law was approved on behalf of the Minister of Indian Affairs and Northern Development on the 31st day of December, 1992;

B. The Band Council of the Squamish Indian Band approved and passed the *Squamish Indian Band Property Taxation By-law, Amendment No. 1-1993* at a meeting held on the 15th day of December, 1993, which By-law was approved on behalf of the Minister of Indian Affairs and Northern Development on the 29th day of December, 1993;

C. The Band Council of the Squamish Indian Band approved and passed the *Squamish Indian Band Property Taxation By-law, Amendment No. 1-1994* at a meeting held on the 20th day of December, 1994, which By-law was approved on behalf of the Minister of Indian Affairs and Northern Development on the 31st day of December, 1994;

D. The Band Council of the Squamish Indian Band approved and passed the *Squamish Indian Band Property Taxation By-law, Amendment No. 1-1996* at a meeting held on the 4th day of December, 1996, which By-law was approved on behalf of the Minister of Indian Affairs and Northern Development on the 23rd day of December, 1996; and

E. The Band Council of the Squamish Indian Band wishes to further amend the *Squamish Indian Band Property Taxation By-law*;

NOW BE IT HEREBY RESOLVED that the following By-law be and is hereby enacted for the purpose of amending certain provisions of the *Squamish Indian Band Property Taxation By-law* as hereinafter provided.

SHORT TITLE

1.0 This by-law may be cited as the *Squamish Indian Band Property Taxation By-law, Amendment By-law No. 1-1998*.

AMENDMENT

2.0 The *Squamish Indian Band Property Taxation By-law* is amended:

- (a) in section 14(1)(f), by deleting “*Motor Vehicle Act*, R.S.B.C. 1979, c.288” and replacing it with “*Motor Vehicle Act*, R.S.B.C. 1996, c.318”,
- (b) in section 23.2, by deleting “*Home Owner Grant Act*, R.S.B.C. 1979, c.171” and replacing it with “*Home Owner Grant Act*, R.S.B.C. 1996, c.194”,
- (c) in section 47, by deleting “(Section 18.1(1))” following “Schedule II - Property Classes Within Each Taxation District” and replacing it with “(Sections 18.1(1), 18.1(2) and 18.1(4))”,
- (d) in section 47, by deleting “(Section 38)” following “Schedule XV - Notice of Discontinuance of Service” and replacing it with “(Sections 37(1) and 38(2))”,
- (e) in Schedule II, by deleting “(Section 15)” below the title “Property Classes Within Each Taxation District” and replacing it with “(Sections 18.1(1), 18.1(2) and 18.1(4))”,
- (f) in Schedule XV, by deleting “(Section 37)” below the title “Schedule XV” and replacing it with “(Sections 37(1) and 38(2))”.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Squamish Indian Band held at 320 Seymour Boulevard, North Vancouver, British Columbia, V7J 2J3, this [8th] day of [April], 1998.

A Quorum of Squamish Nation Council consists of 8 Councillors.

Moved by: [Gibby Jacob] Seconded by: [Dennis Joseph]

telálsēmkin/siyá n̄
Chief Bill Williams

[Alroy Baker]
Councillor Alroy Baker

[Harold Calla]
Councillor Harold Calla

[Dennis Joseph]
xwech'tá al
Councillor Dennis Joseph

[Anthony Moody]
tetsímshtn
Councillor Anthony Moody

t'echuxá nm
Chief Joe Mathias

sesúliya
Councillor Donna Billy

[Gilbert Jacob]
KáKeltn
Councillor Gilbert Jacob

[Tewanee Joseph]
Councillor Tewanee Joseph

[Marion Joseph]
Councillor Marion Joseph

syexwá liya
Councillor Ann Whonnock

[Krisandra Jacobs]
Councillor Krisandra Jacobs

[Veronica Baker]
Councillor Veronica Baker

[Faye R. Halls]
Sihàlhana'y Sikem kem
Councillor Faye Halls

[Byron Joseph]
sekwílem
Councillor Byron Joseph

[Orene Brown]
Councillor Orene Brown

**TL'AZT'EN NATION
1998 RATES BY-LAW**

[Effective July 23, 1998]

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

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

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

1. This by-law may be cited for all purposes as the *Tl'azt'en Nation 1998 Rates By-law*.

2. Pursuant to Section V of the *Tl'azt'en Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *1998 Rates By-law*.

This by-law is hereby enacted by Council at a duly convened meeting held in Tache, B.C. on the 22nd day of June, 1998.

Quorum Four (4).

[Harry Pierre]

Chief

[Vincent Joseph]

Councillor

[John Alexis]

Councillor

[Henry Joseph]

Councillor

Councillor

Councillor

Councillor

SCHEDULE "A"

The Council of Tl'azt'en Nation hereby adopts the following taxation rates for the 1998 taxation year for the following classes of property.

| Column 1 | Column 2 |
|---|---|
| Class of Property prescribed under Schedule II of the <i>Tl'azt'en Nation Property Assessment and Taxation By-law</i> . | Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the <i>Tl'azt'en Nation Property Assessment and Taxation By-law</i> . |
| Class 1 - Residential | 8.2376 |
| Class 2 - Utilities | 23.8555 |
| Class 3 - Unmanaged Forest Land | 21.5676 |
| Class 4 - Major Industry | 21.6615 |
| Class 5 - Light Industry | 17.937 |
| Class 6 - Business and Other | 16.6169 |
| Class 7 - Managed Forest Land | 10.35619 |
| Class 8 - Recreation/Non-Profit Organization | 7.5056 |
| Class 9 - Farm | 8.6381 |

**TZEACHTEN FIRST NATION
EXEMPTION BY-LAW 1-1998**

[Effective August 11, 1998]

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

1. This by-law may be cited for all purposes as the *Exemption By-law 1998*.

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

Approved by the Tzeachten First Nation at a Council meeting held in Chilliwack in the Province of British Columbia, this [17] day of June, 1998.

A Quorum of Band Council consists of two (2) duly elected Band Councillors.

[Ken Malloway]

Chief Ken Malloway

[Joe Hall]

Councillor

[Glenda Campbell]

Councillor

**TZEACHTEN FIRST NATION
RATES BY-LAW 1-1998**

[Effective August 11, 1998]

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

1. This by-law may be cited for all purposes as the *Rates By-law 1998*.
2. The following rates are hereby imposed and levied for the year 1998.
 - a. For school purposes on the assessed value of land and improvements taxable for school district purposes, rates appearing in Row "1" of Schedule "A" attached hereto and forming a part hereof;
 - b. For all general municipal services on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Row "2" of Schedule "A" attached hereto and forming a part hereof;
 - c. For transit services on the assessed value of land and improvements taxable for regional hospital district purposes, rates appearing in Row "3" of Schedule "A" attached hereto and forming a part hereof;
 - d. For dyking purposes on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Row "4" of Schedule "A" attached hereto and forming a part hereof;
 - e. For drainage purposes on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Row "5" of Schedule "A" attached hereto and forming a part hereof;
 - f. For hospital purposes on the assessed value of land and improvements taxable for regional hospital district purposes, rates appearing in Row "6" of Schedule "A" attached hereto and forming a part hereof;
 - g. For the purposes of the assessed value of land and improvements taxable for the Fraser Valley Regional District for general purposes, rates appearing in Row "7" of Schedule "A" attached hereto and forming a part hereof;
 - h. For purposes of the British Columbia Assessment Authority on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Row "8" of Schedule "A" attached hereto and forming a part hereof;
3. A water parcel tax of \$40.00 shall be charged to all properties using the water services of the District of Chilliwack.
4. The said rates are due and payable from the first day of January, 1998.

Approved by the Tzeachten First Nation at a Council Meeting held in Chilliwack in the Province of British Columbia, this [17] day of June, 1998.

A Quorum of Band Council consists of two (2) duly elected Band Councillors.

[Ken Malloway]
Chief Ken Malloway

[Joe Hall]
Councillor

[Glenda Campbell]
Councillor

TZEACHTEN FIRST NATION
RATES BY-LAW 1-1998
SCHEDULE "A"

1998

PART

A RATE INFORMATION

1998 Tax Rates (Dollars of tax per \$1,000 Taxable Value)

| Property Class | Residential | Utilities | Light Industrial | Business/Other | Managed Forest | Rec/Non-Profit | Farm |
|------------------------|-------------|-----------|------------------|----------------|----------------|----------------|---------|
| 1 Basic School Tax | 4.5163 | 15.0000 | 9.9000 | 9.9000 | 6.0000 | 4.5000 | 6.8000 |
| 2 General Tax | 4.8705 | 36.3843 | 9.2544 | 10.9591 | 16.5604 | 2.1918 | 9.7414 |
| 3 Transit | 0.0894 | 0.3129 | 0.3039 | 0.2190 | 0.2682 | 0.0894 | 0.0894 |
| 4 Dyking | 0.1159 | 0.8655 | 0.2201 | 0.2607 | 0.3939 | 0.0521 | 0.2317 |
| 5 Drainage (Land Only) | 0.4004 | 2.9908 | 0.7607 | 0.9008 | 1.3613 | 0.1802 | 0.8007 |
| 6 Hospital | 0.3316 | 1.1606 | 1.1275 | 0.8124 | 0.9948 | 0.3316 | 0.3316 |
| 7 Regional District | 0.2264 | 1.6912 | 0.4302 | 0.5094 | 0.7698 | 0.1019 | 0.4528 |
| 8 BC Assessment | 0.1202 | 0.5782 | 0.3762 | 0.3630 | 0.3618 | 0.1406 | 0.1731 |
| Total Tax Levy | 10.6707 | 58.9835 | 22.3730 | 23.9244 | 26.7102 | 7.5876 | 18.6207 |

B FRONTAGE/PARCEL AND OTHER CHARGES

| Description | Rate |
|---|-----------------|
| 9 Water Parcel Tax (Except Class 2 Folios) | 40.00 per folio |

**UPPER SIMILKAMEEN INDIAN BAND
1998 RATES BY-LAW NO. 98-01**

[Effective October 23, 1998]

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-law 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 a purpose;

AND WHEREAS the Council of the Upper Similkameen Indian Band enacted the *Upper Similkameen Property Assessment and Taxation By-law* on May 7th, 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 1998 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 *1998 Rates By-law*.

This by-law is enacted by Council at a duly convened meeting held on the 18th day of September, 1998.

A Quorum of the Upper Similkameen Indian Band Council consists of 2 Council Members.

[Richard Holmes]

Chief

[Charlene Allison]

Councillor

[Charlotte Joe]

Councillor

SCHEDULE "A"

The Council of the Upper Similkameen Indian Band hereby adopts the following taxation rates for the 1998 taxation year for the following classes of property.

| | |
|--|---|
| Class of Property as prescribed under Schedule II and Section 17 of the <i>Upper Similkameen 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>Upper Similkameen Indian Band Property Assessment and Taxation By-law</i> . |
|--|---|

| | Electoral Area G "Jurisdiction 716" | Electoral Area H "Jurisdiction 717" |
|---------------------------------|--|--|
| Class 1 - Residential | 8.5184 | 7.9059 |
| Class 2 - Utilities | 28.1261 | 25.3985 |
| Class 3 - Unmanaged Forest Land | 26.4483 | 23.3311 |
| Class 4 - Major Industry | 25.8101 | 23.1605 |
| Class 5 - Light Industry | 22.0856 | 19.4360 |
| Class 6 - Business and Other | 19.8063 | 17.8970 |
| Class 7 - Managed Forest Land | 14.0174 | 11.6795 |
| Class 8 - Recreational | 8.7257 | 7.9464 |
| Class 9 - Farm | 9.8582 | 9.0789 |

**WESTBANK FIRST NATION
1998 EXPENDITURE BY-LAW ANNUAL BUDGET
BY-LAW NO. 98-TX-02**

A By-law to Amend the Westbank First Nation Taxation Expenditure By-law, 1995, Passed by Chief and Council the 6th day of June 1995 and by the Minister the 24th day of October, 1995.

[Effective May 28, 1998]

WHEREAS the *Westbank First Nation Taxation Expenditure By-law 1995* was passed by Chief and Council of the Westbank First Nation in the best interest of the Band, as a by-law in accordance with section 83(2) of the *Indian Act* for the purpose of the expenditure of monies collected by the Westbank First Nation pursuant to Westbank First Nation Property Assessment and Taxation enabling by-laws as approved by the Minister, in accordance with section 83(1) of the *Indian Act*; and

WHEREAS pursuant to Section 3.2 of the *Westbank First Nation Taxation Expenditure By-law 1995*, on or before June 30 of each Fiscal Year, the Band Council will prepare the Annual Budget and will by by-law add the Annual Budget as a schedule to the enacted *Expenditure By-law*; and

NOW THEREFORE BE IT HEREBY RESOLVED THAT the Chief and Council of the Westbank First Nation enacts as an amending By-law;

SHORT TITLE

This amending by-law may be cited as the *1998 Expenditure By-law Annual Budget*.

1. That the following Schedule “1998” Expenditure By-law Annual Budget shall be added to the *Westbank First Nation Taxation Expenditure By-law 1995*:

PASSED AND APPROVED by the Council of the Westbank First Nation at a duly convened meeting of the Band Council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this [11] day of [May], 1998.

[Brian Eli]

Chief

[Wayne Eli]

Councillor

[Larry Derrickson]

Councillor

[Clarence Clough]

Councillor

[Deanna Hamilton]

Councillor

EXPENDITURE BY-LAW ANNUAL BUDGET
SCHEDULE "1998"

| | Assmnt | Multiple | Converted | Rate | Taxes | % of Taxes | % of Assmnt | Prior Year Rate | % Increase (Decrease) |
|-------------------------------|--------------------|--------------|--------------------|---------|------------------|----------------|----------------|-----------------|-----------------------|
| Class 1 | 230,334,404 | 1.00 | 230,334,404 | 10.9021 | 2,511,139 | 87.10% | 74.96% | 10.7087 | 1.81% |
| Class 2 | 3,071,253 | 3.30 | 10,135,135 | 35.9771 | 110,495 | 1.16% | 3.30% | 35.2999 | 1.92% |
| Class 5 | 876,001 | 2.26 | 1,979,762 | 24.6388 | 21,584 | 0.33% | 0.64% | 24.1965 | 1.83% |
| Class 6 | 29,103,600 | 2.19 | 63,736,884 | 23.8757 | 694,869 | 11.01% | 20.74% | 23.4846 | 1.67% |
| Class 8 | 1,061,000 | 1.03 | 1,092,830 | 11.2292 | 11,914 | 0.40% | 0.36% | 11.0422 | 1.69% |
| Sewer Parcel Fee | | 2,445 Folios | | \$19.25 | 47,066 | | | | |
| | <u>264,446,258</u> | | <u>307,279,015</u> | | <u>3,397,066</u> | <u>100.00%</u> | <u>100.00%</u> | | |
| Budget | | | | | | | | | |
| WFN Home Owner Grants | | | 660,000 | | | | | | |
| Appeal Procedures | | | 20,000 | | | | | | |
| BCAA | | | 40,505 | | | | | | |
| Westside Fire Protection | | | 125,000 | | | | | | |
| Municipal Service Agrmt | | | 169,211 | | | | | | |
| Public Works | | | 60,000 | | | | | | |
| By-laws | | | 35,000 | | | | | | |
| Recreation | | | 60,000 | | | | | | |
| Community Planning | | | 55,000 | | | | | | |
| Local Government Services | | | 569,284 | | | | | | |
| Legal and Professional | | | 136,000 | | | | | | |
| Capital Projects | | | 750,000 | | | | | | |
| Capital Projects Reserve Fund | | | 335,000 | | | | | | |
| Contingency Reserve Fund | | | 335,000 | | | | | | |
| | | | <u>3,350,000</u> | | | | | | |
| CORD Sewer Parcel fee | | | 47,066 | | | | | | |
| | | | <u>3,397,066</u> | | | | | | |

**WESTBANK FIRST NATION
1998 TAX RATE SCHEDULE AMENDING BY-LAW
BY-LAW NO. 98-TX-01**

[Effective May 28, 1998]

WHEREAS the Chief and Council of the Westbank First Nation deems it advisable and in the best interests of the members of the Westbank First Nation to amend the *Property Taxation By-law 95-TX-08* passed by Chief and Council December 11, 1995 and approved by the Minister April 23, 1996, that being a by-law to establish by by-law a system on the reserve land of the Westbank First Nation for the fair and equitable taxation for local purposes of land, or interests in land including rights to occupy, possess or use land in the reserve; and

WHEREAS pursuant to Section 18.1(3) of the *Westbank First Nation Property Taxation By-law 95-TX-08*, Chief and Council shall prescribe tax rates; and

WHEREAS those tax rates prescribed by the Chief and Council are set out in schedules to the *Westbank First Nation Property Taxation By-law 95-TX-08* pursuant to Section 18.1(4); and

NOW THEREFORE BE IT HEREBY RESOLVED THAT the Chief and Council of the Westbank First Nation enacts as an amending By-law;

SHORT TITLE

This amending by-law may be cited as the *1998 Tax Rate Schedule Amending By-law*.

1. That the following Schedule II - 1998 Tax Rate Schedule shall be added to the *Westbank First Nation Property Taxation By-law 95-TX-08* passed by Chief and Council December 11th, 1995 and approved by the Minister April 23, 1996:

PASSED AND APPROVED by the Council of the Westbank First Nation at a duly convened meeting of the Band Council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this [11] day of [May] 1998.

[Brian Eli]

Chief

[Wayne Eli]

Councillor

[Larry Derrickson]

Councillor

[Clarence Clough]

Councillor

[Deanna Hamilton]

Councillor

1998 TAX RATE SCHEDULE

By-law No. 98-TX-01

For the Taxation Year 1998

SCHEDULE "II"

Property Classes Within Each Taxation District
(Section 18.1)

| Column 1 | Column 2 | Column 3 | Column 4 |
|--|---|--|--------------------------------------|
| Name of Taxation District | Reserves Comprising Taxation District | Property Classes | Tax Rates for the Taxation Year 1998 |
| Taxation District Westbank First Nation | The reserve lands of the Westbank First Nation. IR #9 and IR #10 | 1. Residential | 10.9021 |
| | | 2. Utilities | 35.9771 |
| | | 3. Unmanaged Forest Land | N/A |
| | | 4. Major Industry | N/A |
| | | 5. Light Industry | 24.6388 |
| | | 6. Business & Other | 23.8757 |
| | | 7. Managed Forest Land | N/A |
| | | 8. Recreation Property/ Non-Profit Organization | 11.2292 |
| | | 9. Farm | N/A |

**OPASKWAYAK CREE NATION
OCN LAND TAX BY-LAW AMENDMENT 1998**

[Effective June 9, 1998]

WHEREAS:

A. Under the *Indian Act*, the Council of a band may make a by-law for the purposes of taxation for local purposes of land, or interests in land, in the reserve;

B. The Opaskwayak Cree Nation has and continues to exercise an inherent aboriginal right of self-government within its territories, as recognized and affirmed under the *Constitution Act 1982*;

C. The Opaskwayak Cree Nation passed the *OCN Land Tax By-law 1996* under statutory and inherent jurisdiction for the purposes of raising revenue for local purposes, and for gaining a share in the wealth inherent in the use and occupation of its land by others;

D. The Chief and Council of the Opaskwayak Cree Nation now deem it necessary and desirable to amend the *OCN Land Tax By-law 1996*;

NOW BE IT HEREBY RESOLVED that the following sections of, and the Appendix to, the *OCN Land Tax By-law 1996* be amended as follows:

1. Section 10.2(2) is deleted and replaced with the following:

“Chief and Council must adopt the assessment roll and pass a tax rate by-law by March 31. Despite the foregoing, Chief and Council must adopt the assessment roll and pass a tax rate by-law for the 1998 tax year by June 30, 1998 or as soon thereafter as is practicable.”

2. Section 10.2(4) is deleted and replaced with the following:

“The Land Tax Administrator must mail the land tax bills by June 30. Despite the foregoing, the Land Tax Administrator must mail the land tax bills for the 1998 tax year by July 31, 1998 or as soon thereafter as is practicable.”

3. Section 10.4(1) is deleted and replaced with the following:

“The Land Tax is due and payable on July 31. Despite the foregoing, the land tax is due and payable for the 1998 tax year within 30 days after the date of mailing of the land tax bills.”

4. Section 10.4(2) is deleted and replaced with the following:

“Where the assessment roll is amended and, as a result, an adjusted land tax bill requiring more taxes to be paid, or a tax bill requiring taxes to be paid where no taxes had been required before the amendment, is mailed after July 1, the land tax must be paid within 30 days after the date of mailing.”

APPROVED AND PASSED at a duly convened meeting of the Chief and Council of the Opaskwayak Cree Nation at the Opaskwayak Cree Nation Reserve No. 21E in Manitoba this [14th] day of [April], 1998.

A Quorum of Council consists of 5 OCN Councillors.

[William G. Lathlin]

Chief

[R. George Constant]

Councillor

[Norman Glen Ross]

Councillor

[Lena Henderson]

Councillor

[Henry Wilson]

Councillor

[Stephen Head]

Councillor

[Carolynn Constant]

Councillor

[Gilbert Lathlin]

Councillor

[William J. Lathlin]

Councillor

[Dan Young]

Councillor

Councillor

Councillor

Councillor

OPASKWAYAK CREE NATION
OCN LAND TAX EXPENDITURE BY-LAW 1998

[Effective June 9, 1998]

WHEREAS:

A. The *OCN Land Tax By-law 1996* was 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 territory of Opaskwayak Cree Nation, including rights to occupy, possess or use land in the territory;

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

C. Section 5.2 of the *Land Tax By-law* authorizes the making of certain expenditures out of land tax revenue;

D. Council wishes to authorize expenditures (in addition to those authorized under section 5.2 of the *Land Tax By-law*) to be made out of land 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 land tax revenue.

SHORT TITLE

1. This by-law may be cited for all purposes as the *OCN Land Tax Expenditure By-law 1998*.

INTERPRETATION

2. In this by-law:

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

“band” means the Opaskwayak Cree 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 and recorded on a band council resolution form,

“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 OCN or council on behalf of OCN and used for community services or general OCN government services, including, without limiting the generality of the foregoing, government administration offices, OCN public works yards, cemeteries, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with OCN 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 OCN or council on behalf of OCN and of benefit to any residents of the reserve (whether in common with any non-members 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 Opaskwayak Cree Nation within the meaning of subsection 2(1) of the *Indian Act*, R.S.C. 1985, c.I-5, as elected by the OCN members from time to time,

“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 OCN or council on behalf of the OCN including, without limiting the generality of the foregoing, the operations of council and the development, preparation, enforcement and administration of council or OCN policies, by-laws and programs and the administration and operation of the departments of OCN,

“Land Tax Administrator” means the Land Tax Administrator appointed by council under the *Land Tax By-law*,

“Land Tax By-law” means the *OCN Land Tax By-law 1996* approved and passed by the council on the 10th day of December, 1996 and approved by the Minister on the 11th day of February, 1997, as amended from time to time,

“land tax revenue” includes all taxes and other monies raised under the *Land Tax By-law*, including without limiting the generality of the foregoing land taxes, grants in lieu of taxes, penalties, interest, costs and fees,

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

“Opaskwayak Cree Nation” or “OCN” means a band as defined in the *Indian Act* and formerly known as The Pas Indian Band,

“permitted *Land Tax By-law* expenditures” means those expenditures out of land tax revenue authorized to be made under section 5.2 of the *Land Tax By-law*,

“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 in land abutting a main,

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

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

(vii) land and road drainage works, and

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

together with reserve lands appurtenant thereto,

[the next lettered subsection is (c)]

(c) remediating environmentally contaminated reserve lands, and

(d) 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 OCN, whether they be designated lands or conditionally surrendered lands or otherwise,

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

AUTHORIZATION OF EXPENDITURE OF LAND TAX REVENUE

3.(1) This by-law authorizes the expenditure of land 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 land tax revenue by council on behalf of OCN on community works, community services, general government services, *permitted Land Tax By-law* expenditures, public works and utility services.

ANNUAL PROPERTY TAX BUDGET

4.(1) On or before July 31st in each fiscal year, the Land Tax Administrator shall prepare and table with council a draft annual land tax budget for the then current fiscal year and a draft Band Council Resolution approving the budget, and council shall endeavour to consider such budget and resolution on or before August 31st of the same fiscal year.

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

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

(4) For greater certainty:

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

(b) nothing in this by-law shall have the effect of amending section 5.2 of the *Land Tax By-law* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of land tax revenue thereunder.

LAND TAX REVENUE ACCOUNTS

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

(2) Any surplus land tax revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an annual land 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 OCN and shall be invested until required for such expenditure in a future fiscal year.

ADMINISTRATION AND ENFORCEMENT

6. The Land Tax Administrator shall administer this by-law.

BY-LAW REMEDIAL

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

MISCELLANEOUS

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

(2) A finding by a court of competent jurisdiction that a section or provision of this by-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or provision 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 past tense, the provision applies to the circumstances as they arise.

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

COMING INTO FORCE

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

APPROVED AND PASSED at a duly convened meeting of the Chief and Council of the Opaskwayak Cree Nation at the Opaskwayak Cree Nation Reserve No. 21E in Manitoba this [14th] day of [April], 1998.

A Quorum of Council consists of 5 OCN Councillors.

[William G. Lathlin]

Chief

[R. George Constant]

Councillor

[Norman Glen Ross]

Councillor

[Lena Henderson]

Councillor

[Henry Wilson]

Councillor

[Gilbert Lathlin]

Councillor

[Carolynn Constant]

Councillor

[Stephen Head]

Councillor

[Dan Young]

Councillor

Councillor

[William J. Lathlin]

Councillor

Councillor

Councillor

SCHEDULE A
ANNUAL LAND TAX BUDGET

REVENUES

| | |
|--|-----------|
| Land Tax Levies, Interest & Penalties for Current Fiscal Year | \$ |
| Surplus or Deficit Land Tax Revenue carried over from previous Fiscal Years | \$ |
| TOTAL REVENUES | \$ |

EXPENDITURES

| | |
|---|-----------|
| Municipal Service Agreements | \$ |
| Capital Equipment Purchases | \$ |
| Assessment Costs | \$ |
| Appeal Costs | \$ |
| Legal Fees | \$ |
| Other Permitted <i>Land Tax By-law</i> Expenditures | \$ |
| Community Works | \$ |
| Community Services | \$ |
| General Government Services | \$ |
| Public Works | \$ |
| Utility Services | \$ |
| Debt Service | \$ |
| TOTAL EXPENDITURES | \$ |
| BALANCE | \$ |

ESKASONI BAND
PROPERTY ASSESSMENT AND TAXATION BY-LAW

[Effective June 9, 1998]

WHEREAS pursuant to paragraph 83(1)(a) of the *Indian Act* the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, in the reserve, including rights to occupy, possess or use land, in the reserve; or

WHEREAS pursuant to paragraph 83(1) of the *Indian Act*, the Band Council, by referendum, has passed a by-law for the purpose of taxation for local purposes of land, or interest in land, in the Reserve, including rights to occupy, possess or use land in the Reserve;

AND WHEREAS pursuant to the declared inherent powers of self-governance which the Eskasoni Band possesses;

AND WHEREAS the Council of the Eskasoni Band deems it to be in the interest of its Band to make a by-law for such purposes;

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

SHORT TITLE

1. This by-law may be cited as the *Eskasoni Property Assessment and Taxation By-law*.

PART I

INTERPRETATION

2.(1) In this by-law,

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

“assessment area” means lands situated within the boundaries of the Eskasoni Reserve, Eskasoni, Nova Scotia.

“assessment roll” means a list prepared pursuant to this by-law setting out real properties within the assessment area and their assessed values.

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

“assessor” means a person, or persons, appointed from time to time by Chief and Council for the purposes of all or part of this by-law and any related duties as required by Band Chief and Council and shall include the head assessor.

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

“Band” means the Eskasoni Indian Band.

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

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

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

“Chief” means the Chief of the Indian Band as elected according to the provisions of the *Indian Act*.

“Chief and Council” or “Band Council” means the Chief and Council of the Eskasoni Indian Band as selected by the custom of the Band or under sections 2(1) and 74 of the *Indian Act*.

“Council of the Band” or “Council” means the Chief and Councillors of the Eskasoni Band.

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

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

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

in the assessment area; or a corporation which is in possession of real property in accordance with items (a), (b), (c) and (d), so long as a majority of the beneficial and/or legal interest in the corporation is held by a member and/or members of the Eskasoni Indian Band.

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

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

- (b) anything erected or placed in or upon, or affixed to an improvement, so that without special mention it would be transferred by a transfer of land;
- (c) any item of immovable machinery and equipment which is prescribed assessable by Band Council Resolution;
- (d) a mobile home.

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

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

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

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

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

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

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

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

- (a) is used or designed for use as a dwelling or sleeping place, and

(b) is constructed or manufactured to be moved from one point to another by being towed or carried unless licensed and equipped to travel on a public highway and occupied by a genuine tourist and situated within a mobile home park for a period of less than 60 days.

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

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

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

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

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

“Registrar” means the Lands Administrator for the Eskasoni Indian Band as appointed by the Chief and Council.

“Reserve” means Eskasoni Indian Reserve as such reserves are defined in the *Indian Act*, section 2(1), and any land held as a special reserve for the use and benefit of the Eskasoni Indian Band pursuant to section 36 of the *Indian Act*.

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

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

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

“tax administrator” means the Band Administrator of the Eskasoni Indian Band or any person(s) delegated by the Band Council for such purposes.

“tax debtor” means a person with outstanding obligations to pay taxes imposed by this by-law after the expiration of time provided for in the Demand for Payment and Notice of Enforcement Proceedings served pursuant to section 59.

“taxation authority” means the Chief and Council of the Eskasoni Indian Band.

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

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

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

PART II

ADMINISTRATION

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

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

(3) The Council of the Band may

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

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

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

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

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

PART III

APPLICATION OF BY-LAW

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

PART IV

LIABILITY TO TAXATION

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

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

6. The following land and interests in land are not subject to taxation:

- (a) any land or interest in land of the Band or of a member of the Band;
- (b) any land or interest in land of a corporation, the majority of the members and/or shareholders of which are members of the Band or such other legal entity which is tax exempt under this by-law;
- (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 use chiefly for divine service, public worship or religious education, and the land necessary as the site for the building;
- (e) a building, or any part thereof, used as a hospital, other than a private hospital, and the land necessary as the site for the building;
- (f) a building, or any part thereof, used as a university, technical institute, or public college, not operated for profit, and the land necessary as the site for the building;
- (g) a building used chiefly for the purpose of providing housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land necessary as the site for the building; and
- (h) a cemetery to the extent that it is actually used for burial purposes.

7. Notwithstanding section 6, all land and interests in land are liable to service and local improvement charges.

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

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

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

PART V

LEVY OF TAX

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

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

11.(1) On or before the 31st day of May in each fiscal year or so soon thereafter as practicable, the Council of the Band shall adopt a by-law to impose tax rates on property which is subject to taxation under this by-law. Taxes levied under this by-law relate to the calendar year in which the levy is first made and are based upon the assessed values of the land and improvement as determined under the provisions of this by-law.

(2) The classification of real property on the Reserve shall be determined, by reference, to the classifications of real property under the *Nova Scotia Assessment Act*, as they exist from time to time.

(3) For the purposes of imposing taxes on property which is subject to taxation, the Council of the Band may, by by-law, establish different rates according to the various classifications of real property referred to in subsection (2).

(4) Taxes shall be levied by applying the rate of tax against each \$1,000 of assessed value of the land and improvements as determined by accordance with subsection (1).

12. Taxes levied in a taxation notice mailed under Section 23 are due and payable on March 31st of the fiscal year in which they are levied.

PART VI

INFORMATION FOR ASSESSMENT ROLL

13.(1) Every person liable for tax and every person whose name is shown on the assessment roll shall, on request, forthwith furnish to the assessor or to the tax administrator, in writing and signed by the person concerned, information, in such detail as requested, in the form set out in Schedule I, concerning purchase price, terms and covenants in leases, construction costs, costs of alterations and repairs, rents payable, paid or agreed to be paid or otherwise concerning the land used or occupied by that person.

(2) Where an assessor does not receive the information referred to in subsection (1), or is not satisfied that the information received is accurate, the assessor may value the land on the basis of information in his or her possession.

PART VII

ASSESSED VALUE

14.(1) The Council of the Band may appoint one or more assessors for a specified or indefinite term.

(2) An appointment under subsection (1) may be for the purpose of valuing particular land or particular kinds of lands, including any rights to occupy, possess or use land in the reserve, as set out in the resolution.

15. The date of the valuation shall be the same date as if the valuation were to have been carried out under the *Nova Scotia Assessment Act*.

16. No valuation shall be carried later than an evaluation would be carried out if it were under the *Nova Scotia Assessment Act*, as it exists from time to time.

17. For the purposes of assessing property pursuant to this by-law, by reference, the assessor shall utilize the legislation, regulations (if any), practices and policies established under the *Nova Scotia Assessment Act*, as amended from time to time.

18.(1) Except as provided in subsection (3), the assessor shall value land as if the taxable interest were held in fee simple without encumbrance or restriction.

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

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

(b) the track in place of a railway corporation;

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

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

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

(3) Notwithstanding subsection (1), if the Council of the Band has, in a lease or other instrument granting an interest in land, placed a restriction on the use of the land, the assessor shall consider the restriction.

(4) The duration of the interest referred to in subsection (3) or the right of the Council of the Band to terminate an interest is not a restriction within the meaning of subsection (3).

PART VIII

THE ASSESSMENT ROLL

19. No later than the 31st day of March for the first taxation year and no later than the 31st day of March for every year thereafter the tax administrator shall prepare an assessment roll containing the following particulars:

- (a) the name and last known address of the person assessed;
- (b) a short description of the land;
- (c) the classification of the land;
- (d) the actual value by classification of the land;
- (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 tax administrator shall include in the assessment roll the particulars set out in section 19 for any land or interest in land in respect of which grants-in-lieu of taxes may be accepted.

21.(1) A person whose name appears in the assessment shall give written notice to the tax administrator of any change of address.

(2) A person who is the holder of a charge or an interest in land or a right to use, occupy or possess land may give written notice, with full particulars of the nature, extent and duration of the charge to the tax administrator, and request copies of all tax notices issued during the duration of the charge, and the assessor shall enter that person's name and address on the assessment roll.

22.(1) The assessment roll is effective on its adoption by resolution of the Council of the Band.

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

23.(1) The tax administrator shall on or before March 31st of each year or, as soon as practical after adoption of the assessment roll by resolution of the band council, mail a notice of assessment to every person named in the assessment roll in respect of each parcel of land or interest in land for which that person is liable to taxation or for which grants-in-lieu of taxes may be sought.

(2) The notice of assessment shall be in the form set out in Schedule II and shall contain the information set out in the assessment roll in respect of that parcel and shall contain a statement as to the right of appeal.

24. Where the tax administrator mails a notice of assessment, the tax administrator shall make an entry on the assessment roll of the date of mailing.

PART IX

ALTERATIONS AND ADDITIONS

25.(1) Where the tax administrator finds that during the current taxation year:

- (a) taxable land or an interest in land is not entered in the assessment roll;
- (b) the value of land or an interest in land is not the same as the valuation entered in the assessment roll by reason of
 - (i) the demolition, destruction or damaging of an improvement,
 - (ii) new construction or new improvements,
 - (iii) a change in a permitted use, or
 - (iv) a subdivision;
- (c) there has been a change in the possession, use or occupation;
- (d) there is any clerical error; or
- (e) there has been a change in the eligibility for an exemption from taxation;

the tax administrator shall amend the assessment roll to effect the necessary changes but subject to section 27, no amendments shall be made after March 31 of the fiscal year.

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

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

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

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

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

28. 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.

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

30. Where the Council of the Band approves an amendment to the assessment roll for the current year, the tax administrator shall refund any excess taxes that

have been paid, together with interest at the rate of one (1%) above the prime of the lending rate of the Canadian Imperial Bank of Commerce as it exists from time to time, per annum, and any balance unpaid shall, subject to notice of assessment and taxation, be due and payable, notwithstanding a receipt or certificate given by the tax administrator.

PART X
APPEALS

31.(1) The Chief and Council by Band Council Resolution shall appoint an Assessment Review Committee to hear appeals in respect of taxation assessment. The Assessment Review Committee shall consist of:

- (a) one person who is or was duly qualified to practice law in the Province of Nova Scotia, or who is or was a Judge of a Provincial or Family Court in the Province of Nova Scotia or who is or was a Judge of a Superior Court in the Province of Nova Scotia; and
- (b) one person who has sat as member of an appeal board to review assessments in and for the Province of Nova Scotia; and
- (c) one person, other than the Chief or Member of Council, who is a member of the Eskasoni Indian Band who does not have any direct or indirect financial or other interest in the issue or outcome of the appeal.

(2) Chief and Council will appoint each member of the Assessment Review Committee for a term of three (3) years.

(3) Chief and Council will maintain a list of substitute Board Members and where a member of the Board is unable to perform his or her required duties, Chief and Council will appoint a person from the list to replace the Board Member during his or her absence.

(4) Where a member of the Assessment Review Committee resigns or is otherwise unable to complete his or her term, Chief and Council will appoint a person to replace the member for the balance of the term, having regard to Section 31(1) herein.

(5) Every member of the Assessment Review Committee will be remunerated at a rate of Two Hundred and Fifty Dollars (\$250.00) per day on Assessment Review Committee activities.

(6) Chief and Council will reimburse members of the Assessment Review Committee for reasonable and necessary expenses incurred in carrying out their duties.

(7) The Chief and Council, at the expense of the Eskasoni Indian Band, shall provide members of the Assessment Review Committee with the opportunity to

obtain training in the area of assessment systems which will provide them with sufficient knowledge to fairly adjudicate the issues brought before them. Every member of the Assessment Review Committee who does not have sufficient knowledge of assessment systems to fairly adjudicate the issues brought before them shall obtain such training prior to hearing any appeals.

32.(1) A person whose name appears in the assessment roll, may, within 30 days of the date of mailing of an assessment notice, appeal to the Assessment Review Committee in respect of the following matters:

- (a) the liability to assessment;
- (b) the assessed value;
- (c) the assessment classification; or
- (d) any alleged error or omission.

(2) An appellant shall file an appeal by delivering a notice of appeal containing the information set out in Schedule III to the office of the head assessor within 30 days of the mailing of the assessment notice.

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

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

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

33.(1) The Assessment Review Committee shall:

- (a) hear all appeals from assessment notices;
- (b) investigate and advise Chief and Council upon assessments, classes of assessments and assessment rolls which the Committee deems necessary;
- (c) select a Chairman of the Board who shall supervise and direct the work of the Board;
- (d) give all appellants at least 10 days notice of the time and place for the hearing of appeals;
- (e) have the custody of all records, documents, evidence and proceedings before the Assessment Review Committee;
- (f) have control of its own proceedings in order to fairly and adequately determine any appeal, including the power to require the attendance of any

person to give evidence at the hearing of the appeal;

(g) where an appeal relates to real property of which a person other than the appellant is the holder, give each such person not less than ten days notice of the time, date and place fixed for the hearing by the Assessment Review Committee of the appeal, and the notice shall specify the nature of the appeal; and

(h) record its decisions, including any evidence upon which it relied in a document signed by all members of the Appeal Review Committee and such records shall be delivered to the Chief and Council pursuant to subsection 40(1).

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

(a) ensure that the assessments and assessment rolls are equitable and that they represent fairly the assessment values provided for in this by-law;

(b) act impartially, fairly and reasonably, to the best of their skill and ability.

(3) The Chairman of an Assessment Review Committee shall:

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

(b) preside at sittings of the Assessment Review Committee.

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

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

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

(2) The Assessment Review Committee shall give the Band Council notice of, and a reasonable opportunity to be heard at, any appeal proceedings which raise issues of law regarding anything done under this by-law.

35.(1) A majority of the members of the Assessment Review Committee constitutes a quorum.

(2) Where a quorum of the members of an Assessment Review Committee

is not present at the time at which a hearing is to be held, the hearing shall be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

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

(4) The Chief and Council may by Band Council Resolution establish procedures for the conduct of the proceedings of the Assessment Review Committee which shall not be inconsistent with this by-law.

36.(1) A Member of the Assessment Review Committee must declare any potential conflict of interest and withdraw from any hearing from a conflict of interest may arise.

(2) Any person having a direct or indirect financial or other interest in the issue or outcome of the appeal is disqualified from sitting as member of an Assessment Review Committee hearing the appeal.

(3) For purpose of this section, the appellant or a member of his/her immediate family shall be deemed to be disqualified pursuant to subsection (1) hereof.

(4) Chief and Council will dismiss a member of the Assessment Review Committee where:

- (a) the Member failed to declare a conflict of interest in a matter before the Assessment Review Committee; or
- (b) the Member failed to attend three (3) consecutive appeal hearings; or
- (c) the Member breached the duty set out in these by-laws.

37.(1) Subject to Section 40(2), the sittings of the Assessment Review Committee shall:

- (a) be commenced no later than 14 days after the final date for submission of the Notice of Appeal referred to in section 32; and
- (b) be completed within 60 days of their commencement as set out in subsection 1(a).

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

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

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

(2)(a) 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;

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

(c) The Notice shall be in the form attached as Schedule V.

(3) The party requesting the attendance of a person shall pay a \$2 witness fee plus reasonable travelling expenses to the witness to attend and give evidence before the Assessment Review Committee, on the time and date set out in the Notice.

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

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

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

(4) An Assessment Review Committee may order that the costs of a proceeding before the Committee shall be paid by or apportioned between the persons affected by the appeal in the manner it thinks fit, provided however that such costs shall not exceed 10% of the amount of the taxes payable concerning the real property which is the subject of the appeal, as finally determined by the Assessment Review Committee.

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

40.(1) Within 7 days from the hearing an appeal, the Assessment Review Committee shall submit to Band Council its decisions on each appeal, including the vote of each member of the Committee, either in favour or against the allowing of the appeal.

(2) Notwithstanding Section 37(1), the Assessment Review Committee may, with the consent of all parties to an appeal, adjourn the appeal from time to time

beyond the time for completion of the appeals and shall advise Chief and Council as provided in this section.

(3) Within 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 decision in subsection (1).

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

(5) The notice given under subsection (4) shall state that the appellant has a further right of appeal to a court of competent jurisdiction within ninety (90) days of the date of notification by the head assessor pursuant to section 40(4).

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

(7) Amendments made to the assessment roll pursuant to subsection (3) shall be dated and initialled by the assessor.

(8) Forthwith upon the receipt of an amended assessment roll under subsection (6), the Chairman shall:

- (a) verify that the roll has been amended according to the decisions of Chief and Council under subsection (3) and (6);
- (b) authenticate the assessment roll by affixing to it a sworn or affirmed statement in the prescribed form; and
- (c) forward the authenticated assessment roll to the taxation authority.

PART XI
TAX NOTICE

41.(1) Where the Council of the Band adopts an assessment roll, and after notices of assessment are mailed pursuant to section 23, 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 VI, in respect of each parcel of land or interest in land for which that person is liable to taxation, and, in the case of an amended assessment roll that has been adopted, the tax administrator shall mail an amended tax notice to every person affected by the amendment.

(2) The tax notice referred to in subsection (1) shall contain the information set out in Schedule VI which includes the particulars of any arrears and interest, where payment is to be made, and the manner of payment.

42.(1) The tax administrator shall enter the date of mailing the tax notice on the assessment roll.

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

43. Where applicable, a tax notice shall state that taxes are payable in conjunction with periodic lease payments under Part XII.

44.(1) Where, subsequent to payment of taxes, it is shown that a property recorded on the taxation 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 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 council, be refunded in whole or in part by being applied as a credit on account of the taxes due and accruing due.

PART XII

DUE DATE AND INTEREST

45.(1) Subject to sections 46 and 47 taxes levied in a taxation notice mailed under Section 41 are due and payable as of June 30th of the year in which they are first levied at the office of the taxation authority notwithstanding that an appeal under Part X may be pending.

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

(3) Where any person alleges that he or she is not liable to pay taxes imposed pursuant to this by-law, such person shall launch an appeal under section 32 or initiate proceedings for judicial review, if the person is entitled to such review. The proceedings shall be initiated within 30 days of the date of mailing of the tax notice referred to in Part XI.

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

(5) The locatee or any other person who has registered a security interest against the taxpayer's interest in land in the Band's Surrendered and Designated Lands Register and the Band's Reserve Land Register, may pay the taxes due and such payment shall extinguish the debt owing to the taxation authority.

46. 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.

47. 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 22.

48. If all or any portion of taxes remain unpaid on the 30th day of June of the year they are first levied, such unpaid portion shall bear interest at a rate of twelve (12%) per cent per annum, compounded annually, and such rate may be changed from time to time by by-law of the Council of the Band.

49. 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 on account of current taxes.

PART XIII

PERIODIC PAYMENTS

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

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

PART XIV

RECEIPTS AND CERTIFICATES

52. 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 land or interest in land for which the taxes are paid.

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

PART XV

APPLICATION OF REVENUES

54.(1) All moneys raised under this by-law shall be placed in a special account or accounts.

(2) Moneys raised shall include

- (a) taxes;
- (b) grants-in-lieu of taxes;
- (c) interest; and
- (d) amounts collected on account of costs.

(3) Subject to section 55, an expenditure made out of moneys raised under this by-law shall be made under authority of a separate by-law.

55.(1) 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) the remuneration of an 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

56. The taxation authority may charge the person named in an assessment roll with all reasonable costs which are incurred in the collection of all taxes, interest, penalties or other costs imposed by this by-law. Such costs shall be in accordance with Schedule VII to this by-law.

57.(1) A person named in an assessment roll as having the use, occupation or possession of land or an interest in land in the reserve is liable for all taxes imposed in respect of the land or interest in land during the year and all unpaid taxes imposed in previous years.

(2) Any tax, or 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 an assessment roll that refers to the property taxes which are payable. Such certification shall be in the form provided in Schedule VIII, and is *prima facie* proof of the debt.

SPECIAL LIEN AND PRIORITY OF CLAIM

58.(1) Taxes due and payable are a special lien and encumbrance on the interest of the user, possessor or occupier of the land, as well as on improvements located on the land.

(2) The special lien and encumbrance referred to in section 58(1) attaches to the interest being taxed, and without limiting the foregoing, attaches to the interest of a subsequent user, possessor or occupier of the land or other assessed proprietary interest.

(3) Any person who acquires land or an interest in land on which a lien under this by-law has been registered and the person whom the taxes were originally levied, are jointly and severally liable for the payment necessary to discharge the lien.

(4) The tax administrator may register a certificate issued under section 57(2) in the Surrendered and Designated Lands Register kept pursuant to section 55 of the *Indian Act* or the Reserve Land Register kept pursuant to section 21 of the *Indian Act*, on or after January 2 following the taxation year in which the taxes are imposed.

(5) When registered pursuant to section 58(4), the special lien and encumbrance shall have priority over every subsequently registered claim, privilege, lien, charge, security interest, or encumbrance of every person, from the time of its registration.

(6) When all taxes levied against the land have been paid, the tax administrator shall certify that the special lien and encumbrance against the property referred to therein has been discharged, and shall register such certification in the Surrendered and Designated Lands Register or the Reserve Land Register. Such certification shall be sufficient proof of the payment of the taxes and the discharge of the special lien or encumbrance.

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

DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT PROCEEDINGS

59.(1) Except for tax proceedings which have been postponed pursuant to section 59.1(1), on or after April 1 following the fiscal year for which taxes are imposed, the tax administrator shall prepare a list of taxes which have not been paid, together with the name of the assessed taxpayer.

(2) On completion of the list pursuant to section 59(1), the tax administrator shall mail, in the form set out in Schedule IX, a Demand for Payment and Notice of Enforcement Proceedings to all persons whose names are on the list, and to any locatee, tenants, agents or employees of such person whose rights, proprietary or otherwise, may be affected by the enforcement proceedings.

(3) For the purposes of this section the mailing of a Demand for Payment and Notice of Enforcement Proceedings is deemed to be delivery to the addressee.

(4) Upon the expiration of the 30 day period provided in the Demand for Payment and Notice of Enforcement Proceedings delivered pursuant to section 59(2) the tax administrator shall request authorization from the Council to commence enforcement proceedings against the tax debtors. The Council may direct the tax administrator to commence enforcement proceedings.

(5) Prior to the authorization of any of the enforcement proceedings set out in Sections 60, 62, 63, 64 and 65 the Council shall consult with any affected locatee.

59.1 The Council may upon application by the tax debtor

- (1) postpone the taking of enforcement proceedings for a specified period; or
- (2) reduce or remit the taxes where the Council determines that:
 - (a) full payment would result in undue hardship to the tax debtor; or
 - (b) it is necessary and in the best interest of the Band to effect a transfer of the tax debtor's interest.

59.2 Council may from time to time provide by Band Council Resolution for the reduction of taxes due by taxpayers for a taxation year by an amount equal to or less than the amount by which the taxpayers would be entitled to have their tax indebtedness for the tax year reduced pursuant to applicable home owner grant legislation, if taxpayer's property was not located within or part of the reserve or subject to taxation under this by-law but, rather, was located within a municipality and was subject to taxation by the municipality and to the provisions of such *Act*.

DISTRESS: SEIZURE OF GOODS

60.(1) With the authorization of the Council, if the taxes or any portion thereof remain unpaid after the 30 day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 59 has expired, or upon the expiration of the period specified by the Council pursuant to section 59.1(1), proceedings by way of distress, as set out herein, may be taken by the tax administrator.

(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 X.

(3) If the taxes, or any portion thereof, remain outstanding following the time provided by the Notice of Distress, then the tax administrator 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 tax administrator.

(4) So long as the taxes, or any portion thereof, remain outstanding, no goods seized pursuant to subsection (3) which are located on reserve shall be removed

therefrom, and any such removal shall be considered a trespass. Without restricting the generality of the foregoing, no such property shall be seized by a bailiff, sheriff, assignee or liquidator or trustee, or authorized trustee in bankruptcy, except under the authority of the Band Council.

(5) If the tax administrator is aware of any prior charge against the goods which have been distrained, he shall send a copy of the Notice of Distress by regular mail to such charge holder within seven (7) days of becoming aware of such interest.

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

(3) A Notice of Sale of Goods Seized by Distress in the form of Schedule XI 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 the goods seized by distress shall be conducted at the time and place advertised pursuant to subsection (3), unless it is necessary to adjourn such sale, in which case an additional notice shall be published in the manner provided by subsection (3).

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

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

SALE OF IMPROVEMENTS OR PROPRIETARY INTEREST

62.(1) With the authorization of the Council, if the taxes or any part thereof remain unpaid after expiration of the 30 day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 59, or upon the expiration of the period specified by the Council pursuant to section 59.1(1),

proceedings by way of sale of improvements or proprietary interests, may be taken by the tax administrator. The tax administrator shall serve the tax debtor and locatee, where applicable, a Notice of Sale of Improvements and Disposition of Interests on Reserve, in the form of Schedule XII to this by-law.

(2) On March 31st following the year in which the taxes are imposed or if enforcement proceedings are postponed under section 59.1(1), six months from the end of the period specified by the Council, and upon the failure of the tax debtor to pay the outstanding taxes or to commence legal proceedings in a court of competent jurisdiction challenging the sale or disposition, the tax administrator shall sell the improvements or dispose of the interest of the tax debtor in the Reserve by public auction, or pursuant to subsection (3) by public tender.

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

(4) A Notice of Sale of Improvements and Disposition of Interest in the Reserve in the form of Schedule XII 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 manner provided by subsection (3).

(6) The tax administrator, upon receiving the prior approval of the Band 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 tax administrator sets an upset price pursuant to subsection (6), and there is no bid at the sale and disposition conducted pursuant to subsection (2) or (4) that is equal to or greater than the upset price, the taxation authority shall be deemed to be the purchaser and shall acquire the interest in the land free and clear of all encumbrances or charges.

(8) At any time within six 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 tax administrator the full amount of all taxes for which the improvements were sold and the interests disposed, together with all taxes which have subsequently fallen due.

(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 tax administrator shall certify the sale in the form provided in Schedule XIII of 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 tax administrator is uncertain as to the person entitled to such surplus the tax administrator shall pay such money into court by way of interpleader action.

(12) Upon the filing of the certificate provided by subsection (9), any remaining debt of the tax debtor with respect to that 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 tax administrator may sell such within 90 days for not less than the upset price set pursuant to subsection (6).

CANCELLATION OF PROPRIETARY INTEREST HELD BY TAXPAYER

63.(1) With the authorization of the Council, if the taxes or any part thereof remain unpaid, after the 30 day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 59 has expired, or upon the expiration of the period specified by the Council pursuant to section 59.1(1), proceedings by way of cancellation of proprietary interest, as set out herein, may be taken by the tax administrator. The tax administrator shall serve a Notice of Cancellation of the tax debtor's interest in the reserve in the form of Schedule XIV to this by-law.

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

(3) Where taxes with interest are not paid before March 31 of the fiscal year following the taxation year in which tax were imposed, or if enforcement proceedings are postponed under section 59.1(1) then six months from the end of the period specified by the Council, the lease, licence or permit to occupy the property

which is the subject of the unpaid taxes may be cancelled. The tax administrator shall certify the cancellation in the form provided in Schedule XV 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 Taxation Authority shall acquire the interest in the land free and clear of all encumbrances or charges.

FORFEITURE OF PROPERTY

64.(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 Demand for Payment and Notice of Enforcement served pursuant to section 59, the tax debtor's interest in the reserve in respect of which the taxes remain unpaid shall, subject to subsections (2), (3), (4) and (5) herein, be absolutely forfeited.

(2) The tax debtor's interest in the reserve shall not be forfeited under subsection (1) until the tax administrator serves a Notice of Forfeiture pursuant to subsection (4) and in the form set out in Schedule XVI, on the tax 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 tax administrator shall obtain authorization from the 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 attached 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 Taxation Authority.

(6) Where any taxes remain unpaid on March 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 tax administrator shall certify, in the form set out in Schedule XVII to this by-law that the interest in the reserve held by the tax debtor has been forfeited and the Registrar shall record the document cancelling the tax debtor's interest in the Reserve in the Register of Surrender and Designated Lands and the Reserve Land Register.

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

ABSCONDING TAXPAYER

65.(1) Where the tax administrator has reasonable grounds to believe that the Taxpayer intends to remove his/her goods from the Reserve, or intends to dismantle or remove his/her improvements on Reserve, or take any other actions which may preclude or impede the collection of outstanding taxes owing pursuant to this by-law, the tax administrator shall apply to the Band Council for authorization to immediately commence any of the collection proceedings set out the by-law and abridge or dispense with the time periods required therein.

(2) In the alternative to subsection (1), or upon the request of the Band Council, the tax administrator may initiate proceedings in a court of competent jurisdiction, notwithstanding the fact that the time for payment of taxes has not yet expired.

DISCONTINUANCE OF SERVICES

66. With the authorization of the Council, if the taxes or any part thereof remain unpaid, after the 30 day provided by the Demand for Payment and Notice of Enforcement served pursuant to section 59 has expired, or upon the expiration of the period specified by Council pursuant to section 59.1(1), 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 XVIII to this by-law, shall be delivered upon the tax debtor and to the locatee where appropriate, 30 days prior to such discontinuance, and shall include the date, time and place within that 30 days when the tax debtor or the locatee may appear before the Band Council to show cause as to why the services should not be discontinued. Following the appearance before Council, the Council shall determine whether or not it will discontinue such services.

67.(1) The Council of the Band may, by by-law, having the consent of the members of the Band by way of referendum, impose service and local improvement charges being 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) cutting grass or weeds or trimming trees or shrubbery on any highway, lane or other public place;
- (d) suppression of dust on any highway, lane, or other public place;
- (e) collection and disposal of garbage;
- (f) 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 the Council of the Band may determine to be necessary or beneficial.

(2) In this Part, “charge” means a local improvement charge and a service charge.

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

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

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

(5) Notwithstanding section 6 of this by-law, land or interests in land not subject to tax are subject to charges levied under this Part.

68.(1) Before imposing a charge, the Council of the Band shall give notice by

(a) publishing the notice, at least 15 days prior to the meeting referred to in section 69, 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 XIX, to affected holders or occupiers who are not resident on the reserve and providing the locatee with a copy of the notice.

(2) The notice required by subsections (1) (b) and (c) shall be given at least 15 days prior to the meeting referred to in section 71.

(3) It shall be sufficient notice under subsection (1) (c) if the address in the current assessment roll is used.

(4) The notice shall state

(a) the intention of the Council of the Band to have the work performed and levy the charge;

(b) the area in respect of which the charge is to be levied;

(c) the area at which the charge will be levied; and

(d) that the Council of the Band shall hold a public meeting to consider written and oral representations.

69.(1) On the date and at the time and place set out in the notice referred to in section 70, the Council of the Band shall sit and receive and hear representations.

(2) The Council of the Band shall not proceed with the charge until after it holds public meetings to consider representations.

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

(4) A uniform increase, not exceeding 10 per cent, 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.

70.(1) The tax administrator shall keep separate accounts for money raised by each charge under this Part.

(2) The Council of the Band 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.

71.(1) Charges under this Part shall be administered and enforced under this by-law in the same manner as taxes.

(2) For greater certainty, it is hereby declared that charges are a special lien under Part XVI.

(3) The roll for a charge may be part of or a supplement to the assessment roll.

PART XVIII

GENERAL AND MISCELLANEOUS

72.(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.

73. 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.

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

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

76. The Chief and Council may by Band Council Resolution extend for a maximum of 30 days the time which anything is required to be done under this by-law and anything done within this period of time is as valid as if it had been done within the time otherwise provided for by this by-law.

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

78. 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.

79. Headnotes, marginal notes and headings form no part of the enactment, but shall be construed as being inserted for convenience of reference only.

80. This by-law shall come into force and effect on approval by the Minister. This by-law is hereby enacted by the Council of the Band at a duly convened meeting held on the [19th] day of [May] , 1998.

[Allison Bernard]

Chief

[Andrew Denny]

Councillor

[Allan Jeddore]

Councillor

[Louis Marshall, Jr.]

Councillor

[Lindsay Paul]

Councillor

[John F. Toney]

Councillor

[Gerald Francis]

Councillor

SCHEDULE I

(Section 13)

REQUEST FOR INFORMATION

TO: _____

ADDRESS: _____

RE: _____

(property description)

Pursuant to Section 13 of the _____ *Property Tax By-law*, and pursuant to the authority vested in me by Band Council Resolution made the _____ day of _____, 19__ I hereby request that you furnish to me, in writing, information concerning the following matters:

- 1.
- 2.
- 3.

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

Yours truly,

Assessor

SCHEDULE II
(Sections 23(2), 26, 27)
NOTICE OF ASSESSMENT

TO: _____

ADDRESS: _____

RE: _____
(description of property or taxable interest)

Take notice that the Assessment Roll has been adopted by Band Council Resolution dated the ____ day of _____, 19__ and that in respect of the above-noted parcel of land or interest in land the following person(s) is/are liable to pay any taxes levied pursuant to the _____ *Property Tax By-law*:

Name(s)

Address(es)

The assessed value of the (classification) land _____

The assessed value of exempt land _____

The assessed value of exempt improvements _____

Total assessed value _____

Total net taxable value _____

And take notice that you may, within 30 days of the date of mailing of this Assessment Notice, appeal the assessment to the Assessment Review Committee in respect of liability to assessment, assessed value, any alleged assessment classification; or alleged error or omission. The notice of appeal must be in writing and signed by the appellant or his/her agent, and shall set out a mailing address to which all notices to such appellant may be sent. The notice of appeal may be mailed to the Assessment Review Committee at Eskasoni Band Office, General Delivery, Eskasoni, Nova Scotia, B0A 1J0.

DATED AT _____ this _____ day of _____, 19__ .

Tax Administrator

SCHEDULE III

(Section 32)

APPEAL TO ASSESSMENT REVIEW COMMITTEE

Pursuant to the provisions of the *Eskasoni Property Tax By-law*, I hereby appeal the assessment of the following property:

(Description of the Property)

On the following grounds:

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

DATED AT _____ this _____ day of _____, 19__.

PRINTED NAME OF APPELLANT

APPELLANT'S
SIGNATURE

Address to which all notices to
appellant are to be sent.

TO: Assessment Review Committee

c/o Eskasoni Band Office, General Delivery, Eskasoni, Nova Scotia, B0A 1J0
(office of the head assessor)

SCHEDULE IV
(Section 37(3))
NOTICE OF HEARING

TO: _____

ADDRESS: _____

RE: _____
(description of property)

Take notice that the Assessment Appeal Committee will hear an appeal from a decision of the Assessment Review Committee dated the _____ day of _____, 19____ relating to the above-noted property which hearing shall be held at the hour of _____ (a.m./p.m.) on the _____ day of _____, 19____ .

And take notice that you should bring to the hearing all relevant documents pertaining to such appeal.

DATED AT _____ this _____ day of _____, 19____ .

Chairman
Assessment Appeal Committee

SCHEDULE V

(Section 38)

REQUEST FOR ATTENDANCE

TO: _____

ADDRESS: _____

Whereas an appeal has been filed with respect to the assessment of property described as _____ (description of property), and whereas it has been made to appear that you may have information to assist the Assessment Appeal Committee.

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

DATED AT _____ this _____ day of _____, 19__ .

Chairman
Assessment Appeal Committee

SCHEDULE VI

(Section 41)

TAX NOTICE

TO: _____

ADDRESS: _____

Pursuant to the provisions of the Eskasoni Property Tax By-law, taxes in the amount of _____ are hereby levied with respect to the above-noted parcel of land or interest therein, and take notice that said taxes are due and payable forthwith, by cheque payable to the Eskasoni Indian Band which may be remitted to Eskasoni Band Office, General Delivery, Eskasoni, Nova Scotia, B0A 1J0.

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 _____, 19__.

Tax Administrator

SCHEDULE VII

(Section 56)

COSTS PAYABLE BY A TAXPAYER
ARISING FROM ENFORCEMENT PROCEEDINGS

- | | | |
|----|---|-------------------------|
| 1. | For preparation of and serving any and all notices required by Part XVI on the Taxpayer, Tax Debtor or any other person, newspaper or on any property, etc.: | \$35.00 per notice |
| 2. | For attending, investigating, inventorying, cataloguing, or seizing property, and preparing and conducting a Sale by Distress, for each person involved: | \$40.00 per hour |
| 3. | For drafting, filing and executing a lien or encumbrance: | \$150.00 |
| 4. | For sale of improvements or disposition of interests in reserve land, including attending, investigating, inventorying, cataloguing, preparing and executing a Sale of Improvements and Disposition of Interest on Reserve, for each person involved: | \$40.00 per hour |
| 5. | For 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 VIII

(Subsection 57(2))

CERTIFICATION OF DEBT
OWING BY THE TAXPAYER

PURSUANT TO THE *ESKASONI BAND PROPERTY TAX BY-LAW*

I, _____, Tax Administrator of the Eskasoni Indian Band, certify that \$ _____ is the amount of the outstanding taxes which is due and owing by _____ (taxpayer) with respect to _____ (description of property/interest in the reserve).

Attached hereto is a copy of that part of the assessment roll of the Eskasoni Indian Band that references the property taxes which are due and payable by _____ (taxpayer) with respect to _____ (description of interest on reserve).

DATED AT _____ this _____ day of _____, 19____.

Tax Administrator

SCHEDULE IX

(Section 59)

DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT PROCEEDINGS

TO: _____

ADDRESS: _____

RE: _____

(description of property)

The payment date of June 30, 19____, prescribed by the Notice of Taxes served on you with respect to the above-noted property has now expired. The Eskasoni Band Council HEREBY DEMANDS IMMEDIATE PAYMENT IN FULL of the following debt which is due and owing:

Taxes:

Interest:

Other costs:

TOTAL OUTSTANDING TAX DEBT:

TAKE NOTICE THAT the failure to pay in full the above-mentioned tax debt within 30 days from the date of this Demand 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 *Eskasoni Band Property Tax By-law* contains detailed procedures allowing for the enforcement and collection of a tax debt which is due and owing. These enforcement and collection procedures may affect your property, including chattels located on this property and may affect the on-going services being provided to your property. The remedies and procedures which may be used by the Tax Administrator are set out in the *Eskasoni Band Property Tax By-law*. A copy of the By-law is available for your review from the Tax Administrator upon request.

DATED AT _____ this _____ day of _____, 19____.

Tax Administrator

SCHEDULE X
(Sections 60 and 61)
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 Tax Administrator, pursuant to section 61(3) of the *Eskasoni Band Property Tax 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 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 *Eskasoni Band Property Tax 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 Tax Administrator may authorize that the property will be sold by public auction. A copy of the Notice of Sale of Property seized by Distress will be posted on your property located on reserve, and will be published for at least 7 (seven) days in the Cape Breton Post Newspaper, (one or more newspapers of general local circulation) before the date of sale.

DATED AT _____ this _____ day of _____, 19 ____ .

Tax Administrator

SCHEDULE XI

(Section 61)

A NOTICE OF SALE OF GOODS SEIZED BY DISTRESS

TAKE NOTICE THAT a sale by public auction for outstanding taxes owed to the Eskasoni Band will occur on _____, 19____ at _____ o'clock at _____ (location) on the Eskasoni Reserve.

At the above-noted sale, the following goods, seized by Distress pursuant to sections 60 and 61 of the *Eskasoni Band Property Tax 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 _____, 19____.

Tax Administrator

SCHEDULE XII

(Subsections 62(1) and 62(3))

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

TO: _____

ADDRESS: _____

RE: _____
(description of property)

(interest on reserve property)

(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 Tax Administrator for the Eskasoni Indian Band holding a sale by public auction (or tender) of the improvements located on the above-mentioned property and a disposition by public auction (or tender) of the above-noted interest on the Reserve. The Sale of Improvements and Disposition of Interest in the Eskasoni Reserve shall be published in the Cape Breton Post newspaper for 7 (seven) days prior to such sale and disposition, and shall be posted on the above-noted property located on the Reserve.

AND TAKE NOTICE THAT on or before the expiration of 6 (six) months after the above-mentioned sale and disposition, you may redeem your improvements and interest in the Reserve by paying to the 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-mentioned sale and disposition. If upon the expiration of those 6 (six) 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 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 _____, 19__.

Tax Administrator

SCHEDULE XIII
(Subsection 62(10))

CERTIFICATION OF SALE AND
DISPOSITION OF INTEREST ON RESERVE

RE:

(description of interest on reserve)

(description of improvements)

I, _____, Tax Administrator of the Eskasoni Indian Band, hereby certify that resulting from the failure of _____ to pay the outstanding tax debt on the above-mentioned interest on Reserve, that interest has been disposed of by Public Auction (or Tender) and the above-mentioned improvements have been sold by Public Auction or Tender pursuant to Sections 63(5) and 63(6) for Public Tender and 63(10) of the *Eskasoni Band Property Tax By-law*. The following person shall, pursuant to section 63(11) of that By-law, be substituted for the Tax Debtor as the holder/owner of the above-noted interest in the Reserve, including the improvements:

NAME AND ADDRESS OF PURCHASER AT SALE

DATED AT _____ this _____ day of _____, 19__ .

Tax Administrator

SCHEDULE XIV

(Section 63(1))

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. The failure to pay such taxes is a breach of a term of the _____ (lease, licence or permit) which can result in the cancellation of such interest.

Upon the cancellation of such interest you will be required to immediately vacate the reserve, and any rights or interests which you acquired through such _____ (lease, licence or permit) will cease to exist.

DATED AT _____ this _____ day of _____, 19__ .

Tax Administrator

SCHEDULE XV

(Section 63)

CERTIFICATION OF CANCELLATION OF INTEREST IN THE RESERVE

TO: _____

ADDRESS: _____

RE: _____

(description of property)

(interest in the reserve)

I, _____, Tax Administrator for the Eskasoni Indian Band, hereby certify that the above-mentioned interest on the Eskasoni Reserve has been cancelled or terminated pursuant to Section 64(3) of the *Eskasoni Band Property Tax By-law* as a result of the failure of _____ to pay the outstanding tax debt which was due and payable.

DATED AT _____ this _____ day of _____, 19__.

Tax Administrator

SCHEDULE XVI

(Section 64(2))

NOTICE OF FORFEITURE

TO: _____

ADDRESS: _____

RE: _____
(description of property)

_____ (interest in the reserve)

TAKE NOTICE THAT taxes imposed by the *Eskasoni Band's Property Tax By-law* for the above-noted property in the year(s) _____, _____, have been outstanding for two (2) years and pursuant to Section 64, 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 Eskasoni Band. Upon such forfeiture, your interest in the Reserve will vest in the Band clear of all charges except those rights of way, easements or other such third party interests which attach to that Reserve land.

AND FURTHER TAKE NOTICE THAT where any taxes remain unpaid on April 1 of the second year after the fiscal 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 _____, 19____.

Tax Administrator

SCHEDULE XVII
(Subsection 64(7))

CERTIFICATION OF FORFEITURE

RE: _____
(description of property)

(interest in the reserve)

I, _____, Tax Administrator for the Eskasoni 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 Eskasoni Reserve, such interest has been forfeited to the Eskasoni Indian Band pursuant to Sections _____ and _____ of the *Eskasoni Band Property Tax By-law*.

DATED AT _____ this _____ day of _____, 19__.

Tax Administrator

SCHEDULE XVIII

(Section 66)

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 Eskasoni Band Council scheduled for _____, 19____ 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 _____, 19__.

Tax Administrator

SCHEDULE XIX
(Paragraph 68(1)(c))
NOTICE OF HEARING

TO: _____

ADDRESS: _____

RE: _____
(specify proposed service or local improvement charge)

TAKE NOTICE THAT the Council of the Band shall hold a public meeting at _____ (give location) on the _____ day of _____, 19____, 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 the Council of the Band any written submissions which will be considered at the said meeting.

DATED AT _____ this _____ day of _____, 19____.

Chief and Council

MEMBERTOU BAND
CODE NO. 1997-1
BEING A CODE RESPECTING THE REGULATION OF TRAFFIC

[Effective February 22, 1997]

WHEREAS paragraphs 81(l)(b), (c), (q) and (r) of the *Indian Act*, R.S.C. 1985, c. I-5 empower the council of a band to make laws for the regulation of traffic, the observance of law and order, any matter ancillary thereto, and the imposition of a penalty for the violation thereof;

AND WHEREAS the Council of Membertou Band has determined that it is desirable and necessary for the protection of the people and the better administration of law and order on Membertou Band lands to establish a law to regulate traffic on those lands;

NOW THEREFORE, the Council of Membertou Band at a duly convened meeting of a quorum of the Council, without prejudice to but in express affirmation of its right of self-government hereby enacts the following by-law:

TITLE

1. This by-law may be called the *Membertou Band Traffic Code*.

DEFINITIONS

2. In this Code:

“Access Roads” means those roads on the reserve, other than reserve roads, ordinarily used for the passage of vehicles to and from a private residence which is located on lands occupied by a resident;

“Administrator” means the person appointed by the Council to act as Administrator of the *Membertou Band Traffic Code*;

“Certificate of Registration” means a certificate of registration or permit for a motor vehicle or trailer issued or accepted as valid under the laws of the Province of Nova Scotia;

“Council” means the Chief and Council of the Membertou Band;

“Driver” or “Operator” means a person who drives or is in actual physical control of a vehicle on a reserve road or access road whether the vehicle is in motion or not;

“Driver’s Licence” means a licence issued or accepted as valid under the laws of the Province of Nova Scotia to drive a motor vehicle on a highway;

“Liquor” includes

- (a) any alcohol, spirituous, vinous, fermented, malt or other intoxicating liquid

or combination of liquids,

(b) any mixed liquid that is partly spirituous, vinous or fermented and that is intoxicating,

(c) all drinks or drinkable liquids that are intended for human consumption and are intoxicating, and

(d) beer, cider and wine;

“Membertou Law Enforcement Officer” means a member of the Unamaki Tribal Police or a member of the Royal Canadian Mounted Police;

“Membertou Band” means the Membertou Band of Indians;

“Motor Vehicle” means a vehicle propelled by any power other than muscular power but does not include a bicycle, a tractor, or vehicles designed and adapted primarily for agricultural purposes;

“Parking” means the standing of a vehicle whether occupied or not, upon a reserve road, otherwise than temporarily for the purpose of and while actually engaged in loading or unloading, or in obedience to traffic regulations or traffic signs or signals;

“Reserve Roads” means those roads on the reserve which are ordinarily used for the passage or parking of vehicles but does not include access roads;

“Subsisting” means, when used in relation to a driver’s license, certificate of registration, or permit, one which had not, at the relevant time, expired or been suspended or cancelled or revoked by a competent authority;

“Traffic Control Device” means any sign, marker, mechanical or electrical device which is placed on a road for the purpose of regulating traffic;

“Vehicle” means a device in, on, or by which a person or thing is or may be transported or drawn on a reserve road.

APPLICATION

3. This code applies to the Membertou Band Indian Reserves numbered 29, 28A and 28B.

LICENSES

4. No person shall operate or drive a motor vehicle on a reserve road unless:

(a) he holds a subsisting driver’s licence of a class appropriate to the category of the motor vehicle being driven or operated,

(b) a subsisting certificate of registration has been issued for the motor vehicle, and

(c) there is in force in respect of the motor vehicle or in respect of the driver of the motor vehicle, a motor vehicle liability insurance policy valid in the Province of Nova Scotia.

5. Every person shall have in his possession at all times while driving or operating a motor vehicle on a reserve road:

(a) his driver's licence;

(b) the certificate of registration for the vehicle;

(c) proof of a valid motor vehicle liability insurance policy for the motor vehicle or the driver.

6. No person shall operate a motor vehicle on the reserve at a time when his right to drive on the reserve has been suspended under section 56 of this Code.

7. No person holding a driver's license of a learner's category shall operate a motor vehicle other than as permitted by the category of the license.

SPEED LIMITS

8. No person shall operate a vehicle on a reserve road or an access road at a rate of speed in excess of 30 kilometres per hour.

9. The speed limitations set out in section 8 shall not apply to vehicles when operated with due regard to safety under the direction of a Membertou Law Enforcement Officer in the case or apprehension of violators of the law or of persons charged with or suspected of any such violation, nor to fire departments or fire patrol vehicles when travelling in response to a fire alarm, nor to public or private ambulances when travelling in emergencies and the drivers thereof sound an audible signal by bell, siren, or exhaust whistle.

TRAFFIC CONTROL DEVICES

10. Every driver shall obey traffic control devices erected on reserve roads, except where otherwise directed by a Membertou Law Enforcement Officer or a peace officer or a person authorized by the Administrator to direct traffic.

11. The Administrator may approve locations for the placing, erecting or marking of traffic control devices including the posting of speed limits and traffic zones at any location considered necessary for controlling and regulating traffic on the reserve.

YIELDING AND STOPPING

12. A driver about to enter or cross a reserve road at all uncontrolled intersection shall yield to traffic approaching from the right.

13. A driver intending to turn left across the path of any vehicle approaching

from the opposite direction shall not make or attempt to make the left turn unless the turn can be completed in safety.

14. Before stopping a vehicle the driver

(a) shall signal his intention to do so, and

(b) shall give the signal in sufficient time to provide a reasonable warning to other persons of the intention of the driver.

15. A driver about to enter on any reserve road from a reserve road that is marked by a “Stop” sign or “Naqa’si” sign shall bring the vehicle to a stop before entering on the intersecting road and at a point no further than 3 metres from the intersecting road.

16. A driver about to enter a reserve road from an access road shall bring the vehicle to a stop before entering on the intersecting road and at a point no further than 3 metres from the intersecting road.

17. A driver who is required to stop pursuant to section 15 or 16, shall not proceed until the condition of the traffic on the road being entered on is such that it can be entered on in safety and the driver shall yield the right of way to all traffic approaching on the road.

18. A driver about to enter on any reserve road from a reserve road that is marked by a “Yield” sign shall yield the right of way to all traffic on the reserve road being entered on.

19. Sections 12, 15 and 16 shall not apply in the case of police and fire department vehicles nor to public or private ambulances when they are operating in emergencies and the drivers sound an audible signal by bell, siren, compression or exhaust whistle, but this section shall not operate to relieve the driver of a police or fire department vehicle from the duty to drive with due regard for the safety of all persons using the reserve road.

BACKING

20. No person shall back up a vehicle unless the movement can be made in safety and without interfering with other traffic on the reserve road.

PARKING

21. The Administrator may designate areas of reserve roads for the parking of vehicles or for the prohibition of parking of vehicles and may approve the placing, erecting and marking of parking traffic control devices.

22. The Administrator may issue permits for temporary parking on reserve roads.

23. No person shall park a vehicle on a reserve road unless there is room to pass and there is a clear view of the parked vehicle for a distance of 60 metres in either direction along the road.

24. No person shall park a vehicle in a location where parking is prohibited by a parking traffic control device.

25. No person shall park or leave standing a vehicle whether attended or unattended, upon a reserve road or any part thereof in such manner that it might interfere with or obstruct snow removal or winter maintenance operations on the reserve road.

WEIGHT RESTRICTIONS

26. The Administrator may establish weight restrictions for the vehicles using reserve roads and approve the posting of weight restriction traffic control devices.

27. The Administrator may issue permits for vehicles exceeding weight restrictions to use reserve roads.

28. No person shall operate a vehicle that exceeds a weight restriction established and posted on the reserve road being travelled on.

RULES OF THE ROAD

29.(1) When a Membertou Law Enforcement Officer considers it necessary

- (a) to ensure orderly movement of traffic,
- (b) to prevent injury or damage to persons or property, or
- (c) to permit proper action in an emergency,

he may direct traffic according to his discretion, notwithstanding anything in this Code.

(2) If a Membertou Law Enforcement Officer is not present at the scene of a fire or emergency, any member of a fire brigade present may exercise the powers of a peace officer under subsection (1).

30. No person shall drive a vehicle on a reserve road:

- (a) without due care and attention,
- (b) without reasonable care and consideration for other persons on the reserve road; or,
- (c) at a speed that is unreasonable relative to road, traffic, visibility or weather conditions notwithstanding any speed limit prescribed by or pursuant to this or any other law.

31. No person shall drive a vehicle to the left of the centre line of a reserve road except:

- (a) when overtaking and passing a stationary vehicle proceeding in the same direction;
- (b) when the right hand half of the roadway is closed to traffic or is obstructed by a parked vehicle or other object while under construction or repair;
- (c) where necessary because of the operation of road grading or snow removal equipment;

or

- (d) when a traffic control device otherwise requires or permits.

32. No driver shall pass or attempt to pass another moving vehicle travelling in the same direction on a reserve road or an access road.

33. No person shall drive to the left of the centre line of a reserve road in overtaking and passing a stationary vehicle or an obstruction unless

- (a) the left side is clearly visible, and
- (b) is free of oncoming and overtaking traffic,

for a sufficient distance to permit overtaking and passing to be completely made without interfering with the safe operation of another vehicle.

34.(1) Subject to section 33, a driver overtaking another vehicle

- (a) shall pass to the left of the other vehicle at a safe distance, and
- (b) shall not return to the right side of the road until safely clear of the overtaken vehicle whereupon he shall return to the right side of the road.

(2) A driver being overtaken by another vehicle

- (a) shall give way to the right in favour of the overtaking vehicle, and
- (b) shall not increase his speed until completely passed by the overtaking vehicle.

35. No driver shall overtake and pass on the right of another vehicle on a reserve road.

36. No driver shall follow another vehicle more closely than is reasonable and prudent, having due regard for the speed of the vehicles, the amount and nature of the traffic on the reserve road and the condition of the reserve road.

37. Before turning a vehicle to the left or right, the driver shall signal his intention to do so by giving a signal in sufficient time to provide reasonable warning

to other persons of the intention of the driver.

38.(1) A driver intending to turn right from a reserve road onto another reserve road shall make the turn

- (a) by driving as closely as practicable to the right curb or edge of the reserve road while approaching the intersection and turning, and
- (b) on leaving the intersection by driving as closely as practicable to the right curb or edge of the reserve road then entered,

unless a traffic control device otherwise permits or directs.

(2) A driver approaching an intersection and intending to turn right shall, wherever practicable, drive his vehicle into the position required by this section at least 15 metres before reaching that intersection.

39.(1) A driver intending to turn left from a reserve road on to another reserve road shall make the turn

- (a) by driving to the right of and as closely as practicable to the centre line of the reserve road while approaching the intersection and turning, and
- (b) on leaving the intersection by driving to the right of and as closely as practicable to the centre line of the reserve road then entered,

unless a traffic control device otherwise directs or permits.

(2) A driver approaching an intersection and intending to turn left shall, wherever practicable, drive the vehicle into the position required by this section at least 15 metres before reaching that intersection.

40.(1) A driver shall not turn the vehicle so as to proceed in the opposite direction unless it can be done in safety and without interfering with other traffic.

- (2) A driver shall not turn the vehicle so as to proceed in the opposite direction
 - (a) on a curve, or
 - (b) on the approach to or near the crest of a grade

where the vehicle cannot be seen by the driver of another vehicle approaching from either direction within 150 metres.

41. When a flag man is stationed or a barricade or sign is erected on a reserve road to direct traffic in connection with any construction or other work on the road or adjacent to the road, every driver shall obey the directions given by the flagman or, if none, by the barricades or signs.

42. No driver shall convey or permit any passenger in the vehicle to convey liquor unless that liquor is in his luggage with his clothing and other necessities of

travel or in a place that is not within easy access of the driver and the liquor must be contained in a package that is capped, corked or otherwise closed.

DUTIES OF A DRIVER

43. A driver shall, immediately on being signalled or requested to stop by a Membertou Law Enforcement Officer, bring the vehicle to a complete stop and furnish any information respecting the driver or the vehicle that the officer requires and shall not start the vehicle until permitted to do so by the officer.

44. Every driver must produce or exhibit a driver's licence, registration and proof of motor vehicle liability insurance upon being requested by a Membertou Law Enforcement Officer to do so.

45.(1) When an accident occurs on a reserve road or access road, the driver or other person in charge of a vehicle that was directly or indirectly involved in the accident

- (a) shall remain at or immediately return to the scene of the incident;
- (b) shall render all reasonable assistance; and
- (c) shall produce in writing to any other driver involved in the accident or to anyone sustaining loss or injury and on request, to a Membertou Law Enforcement Officer, to a witness:
 - (i) the driver's name and address,
 - (ii) his driver's license number,
 - (iii) the name and address of the registered owner of the vehicle;
 - (iv) the registration number of the vehicle; and
 - (v) particulars of the motor vehicle liability insurance for the vehicle or the driver,

or any of that information that is requested.

(2) The driver of a vehicle that collides with an unattended vehicle on a reserve road or an access road shall stop and

- (a) shall locate and notify the person in charge of or the owner of the unattended vehicle of the name and address of the driver, the number of his driver's license, the name and address of the registered owner, the registration number of the vehicle and the particulars of the motor vehicle liability insurance for the vehicle or the driver; or
- (b) shall leave in a conspicuous place in or on the unattended vehicle a written notice giving the name and address of the driver, the number of his driver's license, the name and address of the registered owner of the vehicle,

the registration number of the vehicle striking the unattended vehicle and the particulars of the motor vehicle liability insurance for the vehicle or the driver.

(3) The driver of a vehicle involved in an accident resulting in damage to property on or adjacent to a reserve road, other than a vehicle under subsection (2), shall take reasonable steps to locate and notify the owner or person in charge of the property of that fact and of the name and address of the driver, the number of his driver's license and the registration number of the vehicle.

(4) If the driver is incapable of providing the information required by subsection (1), (2), or (3) and there is another occupant of the vehicle capable of making the report, the occupant shall make the report required to be made by the driver.

(5) If no information has been provided under subsection (1), (2), (3) or (4) and the driver or occupant is not the owner of the vehicle, the owner shall forthwith after learning of the accident provide the information.

(6) When the driver is alone, is the owner and is incapable of providing the information required by subsection (1), (2) or (3), he shall provide the information forthwith after becoming capable to do so.

(7) When a motor vehicle which has been involved in an accident is damaged to the extent that it cannot be moved under its own power, the registered owner or the operator of the motor vehicle, after having complied with subsections (1), (2) or (3), shall forthwith make arrangements for the motor vehicle to be removed from the reserve road or access road.

(8) If the registered owner or the operator of the motor vehicle fails to make or is incapable of making arrangements to move the vehicle as provided in subsection (7), a Membertou Law Enforcement Officer may make the arrangements on his behalf and the registered owner shall be notified of the disposition of the motor vehicle by the peace officer.

(9) When arrangements have been made by a Membertou Law Enforcement Officer pursuant to subsection (8), the motor vehicle shall be deemed to be an abandoned motor vehicle and is then subject to section 55.

46. When the driver of a vehicle or any other person damages or knocks down a traffic control device or a traffic sign of any kind, he shall forthwith report the damage to the nearest Membertou Law Enforcement Officer.

47.(1) Subject to subsection (2), when an accident on a reserve road or an access road results in injury or death to a person or in property damage apparently exceeding \$1,000.00, the driver shall forthwith report the accident to a Membertou Law Enforcement Officer and provide the report in writing if requested.

(2) If the driver is incapable of making the report required by subsection (1) and there is another occupant of the vehicle capable of making the report, the occupant shall make the report required to be made by the driver.

(3) If no report has been made under subsection (1) or (2) and the driver or occupant is not the owner of the vehicle, the owner shall forthwith after learning of the accident make the report.

(4) When the driver is alone, is the owner and is incapable of making the report required by subsection (1), he shall make the report forthwith after becoming capable of making it.

SCHOOL BUS

48.(1) In this section, “school bus” means a vehicle on which are displayed the words “school bus”.

(2) When a school bus is displaying alternately flashing amber lights, the driver of a vehicle approaching the school bus shall, when approaching the school bus from the front or rear, reduce the speed of the vehicle so that if the vehicle passes the school bus, it does so in a cautious manner.

(3) When a school bus is displaying alternately flashing red lights, the driver of a vehicle approaching the school bus shall, when approaching the school bus from the front or rear, stop the vehicle before it reaches the school bus.

(4) When an approaching vehicle referred to in subsection (3) stops before reaching a school bus, the driver shall not pass the school bus until

(a) the operator of the school bus indicates by signal that the vehicle may proceed, or

(b) the alternately flashing red lights stop flashing

(5) The operator of a school bus shall

(a) activate the alternately flashing amber lights when he begins to slow down the school bus for the purpose of stopping on a reserve road to load or unload passengers, and

(b) activate the alternately flashing red lights and the stop arm when the school bus is stopped on a reserve road for the purpose of loading or unloading passengers.

EQUIPMENT

49. No person shall operate a motor vehicle or permit another person to operate a motor vehicle owned by him or under his control or in his charge, which is in a dangerous or unsafe condition, on any reserve road.

50. No person shall operate a motor vehicle or permit another person to operate a motor vehicle owned by him or under his control or in his charge on a reserve road without complying with all of the requirements of sections 51 and 52.

51. Every motor vehicle shall be in good mechanical condition and equipped with all equipment required by the Province of Nova Scotia for vehicles operated on a highway in the Province of Nova Scotia including, in particular:

- (a) front right and left head lights,
- (b) rear right and left brake signal lights,
- (c) front and rear right and left running lights,
- (d) front and rear right and left turn signal lights,
- (e) front and rear vehicle hazard warning lamps,
- (f) an adequate service brake and an adequate emergency or parking brake,
- (g) an adequate horn,
- (h) a self-operating windshield wiper system and a self-operating windshield washer system,
- (i) a securely attached rear view mirror and,
- (j) a speedometer.

52. Every trailer connected or attached to a motor vehicle shall have operating tail lamps capable of providing left and right running lights, turn signal lights and brake signal lights mounted on the rear of the trailer.

53. At any time either during the period from a half hour after sunset to a half hour before sunrise or when, due to insufficient light or unfavourable atmospheric conditions, objects are not clearly discernible on a reserve road at a distance of 150 metres ahead,

- (a) no motor vehicle shall be in motion on a reserve road or access road unless both headlamps are alight and are providing sufficient light to make objects on the reserve road or access road visible at a distance of at least 100 metres ahead in the case of the uppermost distribution of light and at least 30 metres in the case of the lowermost distribution of light;
- (b) no motor vehicle shall be in motion on a reserve road or an access road unless the tail lamps, side marker lamps, identification lamps and clearance lamps with which it is required to be equipped are alight.

SEATBELTS

54.(1) In this section,

(a) "child" means a child under the age of 6 years whose weight does not exceed 18 kilograms,

(b) "seat belt assembly" means a device or assembly that

(i) is securely fastened to a motor vehicle,

(ii) is composed of straps, webbing or similar material and includes a pelvic restraint or an upper torso restraint, or both,

(iii) is capable of restraining the movement of a person in order to prevent or mitigate injury to the person, and

(iv) meets the standards prescribed under the *Motor Vehicle Safety Act* (Canada).

(2) No person shall, on a reserve road, operate a motor vehicle in which a child is a passenger unless

(a) the motor vehicle is equipped with the prescribed child seating assembly,

(b) the child seating assembly is properly installed, and

(c) the child is occupying and is properly secured in the child seating assembly.

(3) Where a motor vehicle is operated on a reserve road and it is equipped with a seat belt assembly

(a) in the seating position that is occupied by the driver, the driver shall wear the complete seat belt assembly, and

(b) in a seating position that is occupied by a passenger over the age of 15 years, the passenger shall wear the complete seat belt assembly.

(4) No person shall, on a reserve road, operate a motor vehicle in which a passenger

(a) who has attained the age of 6 years but is under the age of 16 years, or

(b) who is a child weighing more than 18 kilograms

occupies a seating position for which a seat belt assembly is provided unless that passenger is wearing the complete seat belt assembly.

(5) A person who is required under subsection (3) or (4) to wear a seat belt assembly shall wear the seat belt assembly properly adjusted and securely fastened.

(6) No person shall, with respect to a seat belt assembly in a motor vehicle, remove it, render it partly or wholly inoperative or modify it so as to reduce its

effectiveness, if the motor vehicle was equipped with the seat belt assembly at the time it was manufactured as required by the *Motor Vehicle Safety Act* (Canada) and the regulations under that Act.

(7) No person shall, on a reserve road, operate a motor vehicle that was equipped with a seat belt assembly at the time it was manufactured as required by the *Motor Vehicle Safety Act* (Canada) and the regulations under that Act if the seat belt assembly has been removed, rendered partly or wholly inoperative or modified so as to reduce its effectiveness.

(8) This section does not apply to

- (a) a person who is unable to wear a seat belt or child restraint system because of the person's size, build or other physical characteristic, in respect of the use of a seat belt by that person;
- (b) a person who in the opinion of a legally qualified medical practitioners is unable to wear a seat belt or child restraint system for medical reasons, in respect of the use of a seat belt by that person;
- (c) a peace officer engaged in the lawful performance of his duty;
- (d) a fireman while in or on a fire department vehicle;
- (e) a driver operating a taxicab for hire, in respect of the use of a seat belt by the driver or a passenger;
- (f) a medical attendant in an ambulance transporting a patient;
- (g) a person while engaged in work which requires the person to leave and enter his seating position in the vehicle at frequent intervals.

IMPOUNDING OF VEHICLES

55.(1) When a vehicle is standing or parked on a reserve road, whether attended or unattended:

- a) in a position that causes it to interfere with the normal flow of traffic on the road,
- b) in a position that causes it to interfere with removal of snow on the road,
- c) in a position that causes it to interfere with fire fighting or emergency vehicles,
- d) having been abandoned on the reserve road for a period of 72 hours or is, in the opinion of a Membertou Band Law Enforcement Officer, likely to be vandalized, or
- e) is parked contrary to prohibition by a traffic control device,

a Membertou Law Enforcement Officer may:

- a) move the vehicle, or require the driver or person in charge of the vehicle to move it, to a position determined by the Membertou Law Enforcement Officer, or
- b) take the vehicle into custody and cause it to be taken to and stored in a suitable place.

(2) All costs and charges for the removal and care or storage of the vehicle removed under this Code shall be paid by the owner of the vehicle, and shall be a lien on it in favour of the keeper of any repair shop, garage or storage place where that vehicle is stored.

SUSPENSION

56.(1) When a Membertou Law Enforcement Officer reasonably suspects that the driver of a motor vehicle has consumed alcohol or otherwise introduced into his body any alcohol, drug or other substance in such a quantity as to affect the driver's physical or mental ability, the officer may require the driver to surrender his operator's license to him.

(2) The request of a Membertou Law Enforcement Officer under subsection (1) suspends any operator's license belonging to the driver to whom the request is made and the driver shall forthwith surrender any such license to the officer, but the refusal or other failure of the driver to do so does not affect the suspension.

(3) If a driver who has been required under subsection (1) to surrender his operator's license is not the holder of an operator's license, the request disqualifies the driver from holding an operator's license.

(4) A suspension or disqualification arising pursuant to this section terminates on the expiration of 24 hours from the time the suspension or disqualification arose.

(5) Notwithstanding subsection (4), when the suspension or disqualification involves alcohol and

- (a) the driver voluntarily undergoes a test using an instrument approved for such purposes by the *Criminal Code* (Canada) at a place designated by the Membertou Law Enforcement Officer and the test indicates that the proportion of alcohol in the driver's blood does not exceed 80 milligrams in 100 millilitres of blood, or
- (b) the driver produces to the Membertou Law Enforcement Officer a certificate signed by a physician stating that the driver's blood, as tested by the physician after the commencement of the suspension or disqualification, did not contain more than 80 milligrams of alcohol in 100 millilitres of blood,

the Membertou Nation Law Enforcement Officer shall thereupon return the driver's license, if any, to the driver and the suspension or disqualification thereupon terminates.

(6) This section does not apply to a case arising out of the circumstances described in subsection (1) when a Membertou Law Enforcement Officer decides to lay an information against the driver alleging that the driver has, in contravention of the *Criminal Code* (Canada), committed any offence involving the actual driving of or care and control of a motor vehicle by the driver and

- (a) the condition of the driver or the amount of alcohol in his blood, as the case may be, resulting from the consumption of alcohol, or
- (b) the condition of the driver resulting from the introduction by him into his body of any drug or other substance.

OTHER PROHIBITIONS

57. No person shall remove, attempt to remove, deface, destroy or interfere with any traffic control device placed in accordance with this code.

58. No person shall drive a motor vehicle on a reserve road or an access road if the view through the windshield or windows is so obscured by mud, frost, steam or any other thing as to make the driving of the vehicle hazardous or dangerous.

59.(1) No driver shall permit any person to occupy the front seat of the vehicle in such a manner as to impede the driver in the free and uninterrupted access to and use of the steering wheel, brakes and other equipment required to be used for the safe operation of the vehicle on a reserve road, nor shall any driver permit any person in the vehicle to cause any obstruction to his clear vision in any direction.

(2) No person shall ride in a position in a motor vehicle that interferes with the driver's control over the driving mechanism of the vehicle or that obstructs his clear vision in any direction.

(3) When a motor vehicle is in motion, the driver shall not exchange places with any other person and no person shall exchange places with the driver.

60.(1) No person shall occupy or permit any other person to occupy a house trailer while it is being moved on a reserve road.

(2) In this section "house trailer" means a vehicle capable of being attached to and drawn by a motor vehicle and designed, constructed or equipped as a dwelling place, living abode or sleeping place.

61. No person shall ride or permit any other person to ride on the outside of a motor vehicle.

62. No person shall cling to or attach himself or his bicycle, motorcycle, coaster, sled, roller skates, skis or any toy vehicle to any moving vehicle upon a

reserve road nor shall the driver of any such moving vehicle allow or permit any such person to cling to or attach himself or his vehicle to the moving vehicle.

63.(1) A person who removes a wrecked or damaged vehicle from a reserve road shall remove glass or any other injurious substance or thing dropped on the reserve road from the vehicle.

(2) A person who removes a wrecked or damaged vehicle from a reserve road without removing glass or any other injurious substance or thing dropped on the reserve road from the vehicle is guilty of an offence.

64.(1) No person shall open the door of a motor vehicle unless it is reasonably safe to do so.

(2) No person shall leave a door open on a motor vehicle where it may constitute a hazard to moving traffic.

65. No person other than a Membertou Law Enforcement Officer shall use, interfere or tamper with any motor vehicle or any of its accessories or any thing placed in or on it, without the consent of the owner.

66. No person shall throw any object at a motor vehicle or at a person in a motor vehicle on a reserve road which may cause damage to such vehicle or injury to any person therein.

67. No person shall throw or otherwise deposit on a reserve road any litter, refuse, garbage, rubbish or other matter.

68. No person shall start, drive, turn or stop any motor vehicle, or accelerate the vehicle engine while the vehicle is stationary, in a manner which causes any loud and unnecessary noise in or from the engine, exhaust system, braking system or from the contact of the tires with the roadway.

69. No person shall operate a motor vehicle on a reserve road in a manner that unduly disturbs the residents of the reserve.

BICYCLES, MOTOR CYCLES, SNOWMOBILES, OFF-ROAD VEHICLES

70. No person shall operate a snowmobile or off-road vehicle on a reserve road or on any residential property on the reserve other than the property where his residence is located.

71. Unless the context otherwise requires, a person operating a bicycle or a motorcycle on a reserve road has all the rights and is subject to all of the duties of a driver under this code.

72.(1) No person shall operate a bicycle, motor cycle, snowmobile or off-road vehicle anywhere on the reserve unless he is wearing an approved safety helmet securely attached on his head.

(2) No person shall ride as a passenger on a motor cycle, snowmobile or off-road vehicle anywhere on the reserve unless he is wearing an approved safety helmet securely attached on his head.

(3) No person shall operate a motor cycle, snowmobile or off-road vehicle anywhere on the reserve on which a passenger is riding unless the passenger is wearing an approved safety helmet securely attached to his head.

73.(1) A motor cycle, bicycle, snowmobile or off-road vehicle operated anywhere on the reserve during the period from a half hour after sunset to a half hour before sunrise shall be equipped with

- (a) at least one lighted headlamp but not more than 2 headlamps,
- (b) at least one lighted red tail lamp, and
- (c) at least one red reflector mounted on the rear.

(2) No motorcycle or bicycle shall be operated on a reserve road unless it is equipped with a brake which will enable the operator to make the braked wheels skid on dry, level, clean pavement.

PENALTIES

74. Any person who violates any of the provisions of this Code , other than those offences for which specific penalties have been provided, shall be guilty of an offence and shall be liable on conviction to a fine not exceeding one thousand dollars (\$1000.00), imprisonment for a term not exceeding 30 days, or both fine and imprisonment.

75. In addition to any penalties imposed under section 74, a person convicted of an offence under sections 57 or 66 may be liable to an order of restitution imposed at the discretion of the court for the amount of the damages caused by the commission of the offence.

76. Any person who violates any of the provisions of this Code listed in Appendix I to this Code shall be guilty of an offence and shall be liable on conviction to a fine according to the specified penalties set out in Appendix I and in default of payment to a term of imprisonment not exceeding 15 days.

EVIDENCE

77. A court of law may take notice of this Code if it is certified in writing by the Chief, a Councillor or the chief administrative officer of the Membertou Band to be a validly enacted Code of the Membertou Band.

78. In a prosecution for a contravention of section 4, the onus of proof is on the driver to prove that he has a subsisting driver's licence and that there was in

force at the time of the alleged offence, a valid motor vehicle registration certificate and a motor vehicle liability insurance policy.

79.(1) The owner of a motor vehicle which is involved in any contravention of this Code is guilty of an offence unless he proves to the satisfaction of the judge that at the time of the offence the motor vehicle was not being driven or was not parked or left by him or by any other person with his consent, express or implied.

(2) Notwithstanding subsection (1), if the owner was not at the time of the offence driving the motor vehicle he is not in any event liable to imprisonment.

80.(1) In any prosecution under this Code, a certificate

(a) stating the result of a test of

(i) the speedometer of a motor vehicle identified in the certificate,

(ii) a tuning fork identified in the certificate and used for determining the accuracy of a radar set, or

(iii) any other device identified in the certificate and used for or in connection with establishing the speed of vehicles,

(b) bearing a date on it not more than,

(i) in the case of a tuning fork, one year before or after the date of the offence charged, or

(ii) in the case of a speedometer or other device used for or in connection with establishing the speed of vehicles, 30 days before or after the date of the offence charged, and

(c) purporting to be signed by a tester appointed under the laws of the Province of Nova Scotia to test devices of the type stated to have been tested,

shall be admitted in evidence as prima facie proof of the facts stated in the certificate without proof of the signature or appointment as a tester of the person signing the certificate.

(2) In any prosecution under this Code, a certificate purporting to be signed by a meteorologist and stating the time of sunrise or the time of sunset in any area on any day shall be admitted in evidence as prima facie proof of the facts stated in the certificate, without proof of the signature or qualifications of the person signing the certificate.

81. In any prosecution under this Code, the existence of a traffic control device is prima facie proof that the device was properly designated and erected by the proper authority without other or further proof thereof.

82. A report of any area, zone or road designation, speed posting or provision

of this Code shall be accepted as evidence in a court of law if it is certified in writing to be true by the Administrator.

ENFORCEMENT

83. A Membertou Law Enforcement Officer who finds any person committing, or has reasonable and probable grounds to believe has recently committed an offence against any of the following provisions may arrest that person without a warrant.

- a) relating to the speed of the motor vehicle;
- b) relating to the requirement that the driver stop on the direction of a Membertou Law Enforcement Officer;
- c) relating to the driver of a motor vehicle operating his vehicle without due care and attention on a reserve road; and
- d) relating to the driver of a motor vehicle operating his vehicle without reasonable consideration for persons on a reserve road.

84. A Membertou Law Enforcement Officer who observes the commission of an offence of the kind enumerated in section 83, or who has reasonable and probable grounds to believe that an offence of the kind enumerated in section 83 has recently been committed, may seize and detain a motor vehicle in respect of which the offence has been committed and the vehicle shall be held in accordance with section 55.

PROSECUTIONS

85. In addition to the summary conviction procedures set out in the *Criminal Code* (Canada), proceedings under this Code may also be conducted according to the provisions of the *Proceedings Act*, Revised Statutes of Nova Scotia, 1989, Chapter 450, any Regulations enacted pursuant to that Act and any amendments to that Act or Regulations.

APPENDIX I

| SECTION | OFFENCE | OUT OF COURT SETTLEMENT |
|-------------|--|-------------------------|
| 4. (a) | Operating a motor vehicle without a valid driver's licence | \$ 78.75 |
| (b) | Operating an unregistered motor vehicle | \$ 107.50 |
| (c) | Operating a motor vehicle without a valid public liability insurance policy | \$ 337.50 |
| 6. | Operating a motor vehicle on reserve when this right has been suspended under section 52 | \$ 337.50 |
| 7. | Operating a motor vehicle contrary to the conditions or learner's class driver's licence | \$ 107.50 |
| 8. | Driving in excess of posted speed limit | \$ 107.50 |
| 10. | Failing to obey traffic control device | \$ 78.75 |
| 12. | Failing to yield at all uncontrolled intersection | \$ 78.75 |
| 13. | Failing to make left turn in safety | \$ 78.75 |
| 14.(a) | Failing to signal intention to stop | \$ 78.75 |
| 14.(b) | Failing to signal stop in sufficient time | \$ 78.75 |
| 15. | Failing to stop at stop sign | \$ 78.75 |
| 16. | Failing to stop before entering on a reserve road | \$ 78.75 |
| 17. | Entering road not in safety | \$ 78.75 |
| 18. | Failing to obey yield sign | \$ 78.75 |
| 20. | Unsafe backing | \$ 78.75 |
| 23. | Unsafe parking | \$ 78.75 |
| 24. | Parking in prohibited area | \$ 78.75 |
| 25. | Parking obstructing snow removal | \$ 78.75 |
| 28. | Operating a vehicle exceeding posted weight restriction | \$ 107.50 |
| 30.(a) | Driving without due care and attention | Court |
| (b) | Driving without reasonable care and consideration | Court |
| (c) | Driving at unreasonable speed | Court |
| 31. | Unlawful driving to the left of the centre line | \$ 78.75 |
| 32. | Unlawful passing | \$ 107.50 |
| 33. | Unsafe driving to the left of the centre line when overtaking and passing a vehicle | \$ 78.75 |
| 34.(1), (2) | Unsafe passing(specify) | \$ 78.75 |

| | | |
|-----------|--|-----------|
| 35. | Unlawful overtaking or passing vehicle on the right | \$ 78.75 |
| 36. | Following too closely | \$ 78.75 |
| 37. | Failing to signal turn in sufficient time | \$ 78.75 |
| 38. | Improper right turn | \$ 78.75 |
| 39. | Improper left turn | \$ 78.75 |
| 40.(1) | Turning to proceed in opposite direction not in safety | \$ 78.75 |
| (2) | Turning to proceed in opposite direction with less than 150 metres visibility | \$ 78.75 |
| 41. | Failing to obey flagman or barricades during construction | \$ 78.75 |
| 42. | Unlawful conveyance of liquor | \$ 107.50 |
| 43. | Failing to obey peace officer (specify directions disobeyed) | \$ 78.75 |
| 44. | Failing to produce a driver's licence, registration or insurance (specify) | \$ 78.75 |
| 45.(1)(a) | Failing to remain at or immediately return to scene of accident | Court |
| (b) | Failing to provide reasonable assistance | Court |
| (c) | Failing to provide information (specify) | Court |
| (2) | Failing to stop and leave a notice after collision with unattended vehicle | Court |
| (3) | Failing to notify owner of property damage | Court |
| (4) | Occupant failing to provide information | Court |
| (5) | Owner failing to provide information | Court |
| (6) | Driver failing to provide information after becoming capable | Court |
| 46. | Failing to report damage to traffic control device (specify) | Court |
| 47.(1) | Failing to report an accident | Court |
| (2) | Occupant failing to report accident | Court |
| (3) | Owner failing to report accident | Court |
| (4) | Driver failing to report accident after becoming capable | Court |
| 48.(2) | Failing to proceed with caution when passing a school bus displaying flashing amber lights | \$ 107.50 |
| (3) | Failing to stop for school bus displaying flashing red lights | \$ 337.50 |

| | | |
|--------|---|-----------|
| (4)(a) | Passing a school bus before the operator of the bus has signalled the motorist to do so | \$ 337.50 |
| (b) | Passing a school bus before the flashing red lights have stopped flashing | \$ 337.50 |
| (5)(a) | Failing to activate the alternately flashing amber lights when slowing | \$ 107.50 |
| (b) | Failing to activate the flashing red lights and the stop arm when stopped | \$ 337.50 |
| 49. | Operating or permitting operation of dangerous or unsafe motor vehicle | \$ 135.00 |
| 50. | Failing to comply with any requirements of sections 48 and 49 (specify) | \$ 78.75 |
| 53.(a) | Operating vehicle without headlights when required to do so | \$ 107.50 |
| (b) | Operating vehicle without accessory lights when required to do so | \$ 78.75 |
| 54.(2) | Operating a motor vehicle in which child passenger not properly secured | \$ 78.75 |
| (3) | Driver or passenger not wearing available seat belt | \$ 78.75 |
| (4) | Operating motor vehicle while passenger under the age of 16 years not wearing available seat belt | \$ 78.75 |
| (5) | Failing to wear seat belt assembly properly adjusted and securely fastened | \$ 78.75 |
| (6) | Removing or modifying seat belt assembly | \$ 107.50 |
| (7) | Operating motor vehicle in which the seat belt assembly, has been removed or modified | \$ 107.50 |
| 57. | Interference with traffic control device | \$ 107.50 |
| 58. | Driving motor vehicle with view obscured | \$ 78.75 |
| 59.(1) | Permitting person to impede driver | \$ 78.75 |
| (2) | Interfering with driver | \$ 78.75 |
| (3) | Exchanging places while vehicle in motion | \$ 78.75 |
| 60.(1) | Occupying house trailer in motion | \$ 78.75 |
| 61. | Riding on outside of motor vehicle | \$ 78.75 |
| 62. | Attaching to moving vehicle | \$ 78.75 |
| 63.(2) | Failing to remove injurious substance from road | \$ 135.00 |
| 64.(1) | Opening door of motor vehicle when unsafe | \$ 78.75 |

| | | |
|--------|--|-----------|
| (2) | Leaving door of motor vehicle open when unsafe | \$ 78.75 |
| 65. | Tampering with motor vehicle without consent of owner | \$ 135.00 |
| 66. | Throwing object at motor vehicle | \$ 337.50 |
| 67. | Throwing litter on reserve road | \$ 135.00 |
| 68. | Creating unnecessary noise with motor vehicle | \$ 135.00 |
| 69. | Operating motor vehicle in disturbing manner | \$ 135.00 |
| 70. | Operating snowmobile/off-road vehicle on reserve road/residential property | \$ 135.00 |
| 72.(1) | Operator not wearing helmet | \$ 78.75 |
| (2) | Passenger not wearing helmet | \$ 78.75 |
| (3) | Operating (specify) when passenger not wearing helmet | \$ 78.75 |
| 73.(1) | Operating (specify) without prescribed equipment | \$ 107.50 |
| (2) | Operating motor cycle or bicycle without proper brake | \$ 107.50 |

THIS BY-LAW IS HEREBY made at a duly convened meeting of the Council of the Membertou Band this 13th day of January, 1997.

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

Chief Terrance Paul

Julie Christmas

Allister Matthews

Roy Gould

David Marshall

Blair Paul

Anthony Paul

Dan Christmas

Darrell Bernard

being the majority of those members of the Council of the Membertou Band present at the aforesaid meeting of the Council.

The quorum of the Council is 5 members.

Number of members of the Council present at the meeting:

I, Terrance Paul, Chief of the Membertou Band, do hereby certify that a true copy of the foregoing by-law was *mailed* to the Minister of Indian Affairs and Northern Development at the Atlantic Regional Office in Amherst, Nova Scotia pursuant to subsection 82(1) of the *Indian Act*, this 13th day of January, 1997.

(Witness)

Chief Terrance Paul

MEMBERTOU BAND TRAFFIC CODE
ENFORCEMENT PROCESS

1. Unamaki Tribal Police will investigate offences.
2. Where circumstances warrant, the police will lay a charge by issuing a Summary Offence Ticket under the authority of the *Membertou Traffic Code* and the *N.S. Summary Proceedings Act* or by serving an information and summons under the summary conviction provisions of the *Criminal Code*.
3. The defendant will have the following options:
 - (a) making a voluntary payment of the fine to the Provincial Court in Sydney,
 - (b) requesting an opportunity to participate in the fine option program to discharge the fine, or
 - (c) appearing in court to answer to the charge.
4. On his appearance in court, the defendant may:
 - (a) plead guilty and pay the fine or make arrangements to participate in the fine option program, or
 - (b) plead not guilty, and set a trial date.
5. A Crown Attorney from the N.S. Public Prosecution Service will be present at the first court appearance to deal with either a guilty plea, a not guilty plea or a request for an adjournment. Once a plea of not guilty has been entered, the Membertou Band will retain a private lawyer to prosecute the offence. For the moment, a local standing agent of the federal Department of Justice has been appointed to provide advice to the police and to represent the Membertou Band at the trial.
6. If the defendant is convicted at the trial, he may pay the fine or make arrangements to participate in the fine option program.

**MILLBROOK FIRST NATION
1998 RATES BY-LAW**

[Effective December 8, 1998]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act* the Council of a band may make by-laws for the purpose of taxation for local purposes of land, 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 Millbrook First Nation, enacted the *Land Tax By-law* on June 3, 1996.

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

1. This By-law may be cited for all purposes as the *Millbrook First Nation 1998 Rates By-law*.

2. Pursuant to Section 11 of the *Land Tax By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *1998 Rates By-law*.

APPROVED AND PASSED at a duly convened meeting of the Millbrook First Nation held at the Millbrook Band Administration Office, 835 Willow Street, Truro, Nova Scotia, this 4th day of August, 1998.

A Quorum of Council consists of 6.

Moved by: [Alex Cope] Seconded by: [Diane Pictou]

[Chief Lawrence Paul]

Chief

[Barry Martin]

Councillor

[Clara Gloade]

Councillor

[Lloyd Johnson]

Councillor

[Diane Pictou]

Councillor

[Barry Gloade]

Councillor

[Vernon Gloade]

Councillor

[Colin Bernard]

Councillor

SCHEDULE “A”

The Council of the Millbrook First Nations hereby adopt the following taxation rates for the 1998 taxation year for the following classes of property.

| COLUMN 1 | COLUMN 2 |
|---|--|
| Class of Property as prescribed in Section 11 of the <i>Land Tax 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 V of the <i>Land Tax By-law</i> . |
| Class 1 - Residential - Truro | \$16.40 |
| Class 2- Commercial - Truro | \$32.10 |
| Class 2 - Commercial - H.R.M. | \$35.72 |

**INNU TAKUAIKAN UASHAT MAK MANI-UTENAM
RÈGLEMENT ADMINISTRATIF SUR LES TAUX ANNUELS DE
TAXES FONCIÈRES NUMÉRO 2, 1998**

[Entrer en vigueur le 4 août 1998]

ATTENDU QUE:

1. Innu TakuaiKAN Uashat Mak Mani-Utenam a promulgué un *Règlement administratif sur la taxation foncière de Uashat Mak Mani-Utenam* le 17 octobre 1994, l'a amendé le 26 mars 1995 et l'a adopté le 20 novembre 1995;

2. En vertu de l'article 11(1) du *Règlement administratif sur la taxation foncière de Uashat Mak Mani-Utenam*, il est nécessaire que Innu TakuaiKAN promulgue un règlement administratif établissant, imposant et levant un impôt foncier pour chaque classe d'immeuble;

EN CONSÉQUENCE:

Innu TakuaiKAN Uashat Mak Mani-Utenam promulgue les présentes:

1. L'annexe «A», jointe, est déclarée faire partie intégrante du présent règlement administratif;

2. En vue de l'application des articles 11(1), 11(2) et 11(3) du *Règlement administratif sur la taxation foncière de Uashat Mak Mani-Utenam*, il est par les présentes établi, imposé et levé pour l'année 1998, les taux de taxes foncières suivants, nommément pour chaque classe d'immeuble, le taux de taxe foncière indiqué à la colonne 4 de l'annexe «A» pour chaque classe d'immeuble retrouvé à la colonne 3 du même document;

3. Ce Règlement administratif peut être cité comme étant le *Règlement administratif sur les taux de taxes foncières de Uashat Mak Mani-Utenam, numéro 2, 1998*;

4. Ce Règlement administratif prend force et effet immédiatement après son approbation par le Ministère des Affaires Indiennes et du Nord Canada.

SOUMIS, PROPOSÉ, APPUYÉ ET ENTÉRINÉ lors d'une assemblée régulière de Innu TakuaiKAN Uashat Mak Mani-Utenam tenue au 1089 Dequen, Sept-Îles, ce [7] ième jour de mai 1998.

Le quorum est de 5.

[Élie-Jacques Jourdain]

Élie-Jacques Jourdain

[Stéphane Vollant]

Stéphane Vollant

[Marie-Marthe Fontaine]

Marie-Marthe Fontaine

[Paul-Émile Fontaine]

Paul-Émile Fontaine

[Paul-Arthur McKenzie]

Paul-Arthur McKenzie

[Rosario Pinette]

Rosario Pinette

Eugène-Roméo Fontaine

René Vachon

[Malvina Ambroise]

Malvina Ambroise

[Jules-Michel Ambroise]

Jules-Michel Ambroise

ANNEXE "A"
CLASSE ET TAUX DE TAXATION FONCIÈRE

| COLONNE 1 | COLONNE 2 | COLONNE 3 | COLONNE 4 |
|-------------|--|--------------------------------|----------------------------|
| Secteur | Nom de la Réserve | Classe D'Immeuble | Taux de Taxe Foncière 1998 |
| UASHAT | Réserve de Uashat Numéro: 027 | 1. Résidentiel | 1,57 |
| | | 2. Services publics | 2,82 |
| | | 3. Terrains non-aménagés | 1,57 |
| | | 4. Industries principales | 2,82 |
| | | 5. Industries légères | 2,82 |
| | | 6. Entreprises | 2,82 |
| | | 7. Terrains aménagés | 1,57 |
| | | 8. Loisirs et but non-lucratif | 1,57 |
| MANI-UTENAM | Réserve de Mani-Utenam Numéro: 027A | 1. Résidentiel | 1,74 |
| | | 2. Services publics | 1,74 |
| | | 3. Terrains non-aménagés | 1,74 |
| | | 4. Industries principales | 1,74 |
| | | 5. Industries légères | 1,74 |
| | | 6. Entreprises | 1,74 |
| | | 7. Terrains aménagés | 1,74 |
| | | 8. Loisirs et but non-lucratif | 1,74 |

**WHITE BEAR FIRST NATIONS
PROPERTY ASSESSMENT AND TAXATION BY-LAW AMENDMENT**

[Effective December 3, 1998]

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 matter rising out of or ancillary to such purpose; and

WHEREAS the Council of the White Bear First Nations enacted the *White Bear First Nations Property Assessment and Taxation By-law* on April 23, 1998; and

WHEREAS the Council of the White Bear First Nations deem it advisable to amend the By-law in order to comply with assessment and taxation procedure used by other jurisdictions in Saskatchewan, and to provide a time frame for taxation in the 1998 tax year;

THEREFORE BE IT RESOLVED that the Council of the White Bear First Nations enacts the following amendments to the *White Bear First Nations Property Assessment and Taxation By-law*,

1. Section 2.(1) is amended by adding to the definition of "improvement",
 "(i) works and transmission lines"
2. Section 11.(1) is amended by striking out "On or before the 31st day of May in each calendar year", and substituting with:
 "On or before November 30, 1998 for the 1998 taxation year and on or before the 31st day of May in each calendar year thereafter,"
3. Section 12 is amended by striking out the section and substituting with:
 "Taxes levied in a taxation notice mailed under section 24 are due and payable on July 31 of the year in which they are levied, except for the 1998 taxation year in which taxes are due and payable as of December 31, 1998."
4. Section 13.(2)(a) is amended by striking out "during the month of March", and substituting with:
 "On or before March 1 in each year, ..."
5. Section 13.(3) is amended by striking out "During the month of March", and substituting with:
 "On or before March 1 in each year, ..."

6. Section 15 is amended by striking out the section and substituting with:

“**15.(1)** For the purpose of determining the actual value of an interest in land for the assessment roll the base date for valuation is that established by the Saskatchewan Assessment Management Agency for determining the value of land and improvements for the purpose of establishing assessment rolls.

15.(2) The actual value of the interest in land is to be determined at base date valuation and reflect the characteristics and physical condition of the property on Dec. 31 of the year preceding the year of taxation.”

7. Section 16 is amended by striking out the section and substituting with:

“**16.** The assessor shall carry out a valuation no later than Nov. 15, 1998 which valuation shall constitute the assessed value for tax purposes for 1998 and by May 1 in each subsequent year until it is replaced by a general revaluation or until amended in accordance with Part IX of this by-law.”

8. Section 19 is amended by striking out the opening of the section and substituting with:

“No later than November 30 for the 1998 taxation year and no later than May 15 in each year thereafter the tax administrator shall prepare an assessment roll containing the following particulars:”

9. Section 24.(1) is amended by striking out the section and substituting with:

“The tax administrator shall on or before Nov. 30 for the 1998 taxation year and on or before June 1 of each year thereafter, or as soon as is practical after adoption of the assessment roll by resolution of the Council, mail a notice of assessment to every person named in the assessment roll in respect of each interest in land for which that person is liable to taxation or for which grants-in-lieu of taxes shall be sought.”

10. Section 46.(1) is amended by striking out the section and substituting with:

“Subject to sections 47 and 48, taxes levied in a tax notice mailed under section 42 are due and payable as of July 31 of the year in which they are first levied, except for the 1998 taxation year in which taxes are due and payable as of Dec. 31, 1998, at the office of the taxation authority notwithstanding that an appeal under Part X may be pending.”

11. Section 49.(1) is amended by striking out the section and substituting with:

“All or any portion of taxes that remain unpaid after the due date shall bear interest at the rate of 1.5% compounded monthly or any part thereof,

and such rate may be changed from time to time by the Council through an amendment to this By-law.”

12. Section 49.(2) is amended by adding to the opening of the section:

“Except for the 1998 taxation year,”

13. Schedule II is amended by striking out the schedule and substituting with:

“SCHEDULE II

(Section 17)

CLASSES OF LAND AND IMPROVEMENTS AND APPLICABLE
PERCENTAGES OF VALUE

- (a) non arable (range) land and improvements - 50%
- (b) other agricultural land and improvements - 70%
- (c) residential - 75%
- (d) multi-unit residential - 85%
- (e) seasonal residential - 70%
- (f) commercial and industrial - 100%
- (g) elevators - 60%
- (h) railway rights of way and pipeline - 70%
- (i) commercial property shall include all land and improvements used for gaming or casino purposes, which are open to the public on a for profit basis but shall exclude land of improvements which are included in Class (j)
- (j) all and improvements held or utilized by a corporate entity the shareholder or member of which is the First Nations or the membership of the First Nations and which land of improvements are held for the benefit of the membership of the First Nations.

For the purposes of establishing (a) to (h) classes of property the assessor shall use the practices and regulations established under Saskatchewan Legislation as amended from time to time.”

This by-law is hereby enacted by Council at a duly convened meeting held on the 9th day of November, 1998.

Quorum: Six(6)

[Brian Standingready]
Chief Brian Standingready

[Celina Shepherd]
Councillor Celina Shepherd

[Terry Littlechief]
Councillor Terry Littlechief

[Debbie Maxie]
Councillor Debbie Maxie

[Dwayne Bigstone]
Councillor Dwayne Bigstone

[Joely Big Eagle]
Councillor Joely Big Eagle

[Clayton Whitebear]
Councillor Clayton Whitebear

[Carolyn Standingready]
Councillor Carolyn Standingready

[Annette Lonechild]
Councillor Annette Lonechild

[Elmer Lone Thunder]
Councillor Elmer Lone Thunder

[Clint Kakakaway]
Councillor Clint Kakakaway

[Sara McArthur]
Councillor Sara McArthur

APPENDIX I

BUDGET IMPLEMENTATION ACT, 1998, S.C. 1998, c.21

...

PART 4

CERTAIN FIRST NATIONS' SALES TAXES

DIVISION 1

KAMLOOPS INDIAN BAND TAX ON ALCOHOL, TOBACCO AND FUELS

58. The definitions in this section apply in this Division.

“alcoholic beverage” means

- (a) beer, within the meaning assigned by section B.02.130 of the *Food and Drug Regulations*, containing more than .05% alcohol by volume;
- (b) ale, stout, porter or malt liquor, within the meaning assigned by section B.02.131 of the *Food and Drug Regulations*, containing more than .05% alcohol by volume;
- (c) wine, within the meaning assigned by section 25 of the *Excise Tax Act*, containing more than 1% alcohol by volume;
- (d) any beverage containing more than 1% alcohol by volume, that is obtained from the distillation of grains, fruit or other agricultural products or from the distillation of beer or wine; and
- (e) any other beverage that contains a combination of any beverage referred to in paragraphs (a) to (d) that is suitable for human consumption and that contains more than 1% alcohol by volume.

“council” in relation to the Kamloops Indian Band, has the same meaning as the expression “council of the band” in subsection 2(1) of the *Indian Act*.

“direct” has the same meaning, for the purpose of distinguishing between a direct and an indirect tax, as in class 2 of section 92 of the *Constitution Act, 1867*.

“fuel” means

- (a) diesel fuel, including any fuel oil that is suitable for use in internal combustion engines of the compression-ignition type, other than such fuel oil that is intended for use and is actually used as heating oil;
- (b) gasoline type fuels for use in internal combustion engines; and
- (c) propane gas.

“Kamloops Indian Band” means the Kamloops Band of Indians referred to in Order in Council P.C. 1973-3571.

“Minister” means the Minister of Finance.

“reserve” means the reserves, within the meaning of subsection 2(1) of the *Indian Act*, set apart by Her Majesty for the use and benefit of the Kamloops Indian Band.

“sale” has the meaning assigned by subsection 123(1) of the *Excise Tax Act*.

“tobacco product” means

(a) every article made by a tobacco manufacturer from raw leaf tobacco, within the meaning assigned to those expressions by section 6 of the *Excise Act*, by any process whatever, and includes cigarettes and tobacco sticks, as defined in that section, and snuff;

(b) the leaves and stems of the tobacco plant if they have been processed further than drying and sorting; and

(c) cigars, within the meaning assigned by section 6 of the *Excise Act*.

59.(1) Notwithstanding section 87 of the *Indian Act*, the council may make a by-law imposing a direct tax in respect of the sale of alcoholic beverages, fuel or tobacco products on a reserve to be collected pursuant to an administration agreement entered into under subsection 60(1).

(2) For greater certainty, except with respect to a tax imposed by a by-law made under subsection (1), nothing in that subsection affects the application of section 87 of the *Indian Act*.

(3) Moneys raised pursuant to a tax referred to in subsection (1) are not Indian moneys within the meaning of subsection 2(1) of the *Indian Act*.

(4) For the purposes of this Division, an alcoholic beverage, fuel or a tobacco product is sold on a reserve if

(a) tax under section 165 of the *Excise Tax Act* is not payable in respect of the sale because of the connection of the sale with the reserve and the application of section 87 of the *Indian Act*; or

(b) tax under section 165 of the *Excise Tax Act* would not have been payable in respect of the sale because of the reasons set out in paragraph (a) if the purchaser had been a person eligible to benefit from an exemption from taxation under section 87 of the *Indian Act* and section 61 had not applied to the sale.

(5) Expenditures made out of moneys raised pursuant to a tax referred to in subsection (1) must be made under the authority of a resolution approved by a majority of the councillors of the Kamloops Indian Band present at a meeting of the council duly convened.

(6) A by-law made under subsection (1)

- (a) shall be valid only if approved by a majority of the councillors of the Kamloops Indian Band present at a meeting of the council duly convened;
- (b) shall not come into force before it is approved by the Minister and an administration agreement has been entered into under subsection 60(1);
- (c) shall provide that the rate of tax on the sale of the alcoholic beverages, tobacco products and fuels that are subject to the tax is the rate at which tax is imposed under subsection 165(1) of the *Excise Tax Act*;
- (d) may be made with respect to any matter arising out of or ancillary to the exercise of powers under this subsection; and
- (e) is not subject to the *Statutory Instruments Act*.

(7) A copy of a by-law made by the council under this Division, if it is certified to be a true copy by the Minister or a person authorized by the Minister, is evidence that the by-law was duly made by the council and approved by the Minister, without proof of the signature or the authorization of the person, and no such by-law is invalid by reason of any defect in form.

(8) The council shall, on demand, provide a copy of any by-law made under this Division and shall publish a copy of every such by-law in a newspaper having general circulation in the place where the tax applies as well as in the *First Nations Gazette*, but no by-law shall be invalid by reason of a failure to make such publication.

60.(1) Where the council has made a by-law imposing a tax under this Division, the council may enter into an administration agreement within the meaning of subsection 2(1) of the *Federal-Provincial Fiscal Arrangements Act* with respect to the by-law.

- (2) Where an administration agreement has been entered into,
 - (a) Part IX of the *Excise Tax Act* (except paragraph 240(1)(a) of that Act) applies for the purposes of a by-law made under subsection 59(1) as if the tax were imposed under subsection 165(1) of that Act;
 - (b) where a person does anything to satisfy a requirement of the by-law that would satisfy a corresponding requirement of Part IX of the *Excise Tax Act* if the tax imposed under the by-law were imposed under subsection 165(1) of that Act, the requirement of the by-law is deemed to have been satisfied;
 - (c) for greater certainty, every person who is a registrant for the purposes of Part IX of the *Excise Tax Act* is a registrant for the purposes of the by-law; and
 - (d) any proceeding that could be taken under any other Act of Parliament in respect of the tax imposed under subsection 165(1) of the *Excise Tax Act* may

be taken in respect of the tax imposed under the by-law.

61. No tax is payable under subsection 165(1) of the *Excise Tax Act* with respect to a supply in respect of which a tax referred to in subsection 59(1) is payable.

62.(1) No person shall provide access to information obtained in the administration of this Division or any by-law made under this Division that may directly or indirectly identify a person except

- (a) for the purpose of administering or enforcing this Division or Part IX of the *Excise Tax Act* or a by-law made under this Division;
- (b) for any purpose for which taxpayer information may be provided under Part IX of the *Excise Tax Act*;
- (c) for the purposes of any legal proceedings;
- (d) to the person to whom the information relates;
- (e) to the council and any officer of the tax administration of the Kamloops Indian Band who is authorized by the council, for the purposes of formulating or implementing fiscal policy of the Kamloops Indian Band;
- (f) to an official of the Department of Finance for the purposes of formulating or implementing fiscal policy; and
- (g) to any person legally entitled to it under any Act of Parliament or of the legislature of a province, solely for the purposes for which that person is entitled to it.

(2) Every person to whom information has been provided for a particular purpose under subsection (1) and who for any other purpose knowingly uses, provides to any person, allows the provision to any person of, or allows any person access to, that information is guilty of an offence and liable on summary conviction to a fine of not more than \$5,000 or to imprisonment for a term of not more than twelve months, or to both.

(3) Every person who contravenes this Division, except subsection (1), or a by-law made under this Division is guilty of an offence and liable on summary conviction to a fine of not more than \$25,000 or to imprisonment for a term of not more than twelve months, or to both.

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| MCLEOD LAKE INDIAN BAND | | | |
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| 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 | |
| Property Tax Expenditure By-law No. 1998-01 | June 10/98 | 3:1.65 | |
| NANAIMO INDIAN BAND | | | |
| Annual Tax Rates By-law No. 1, 1996..... | Jan 9/97 | 2:1.218 | |
| Property Tax Expenditure By-law..... | Apr 7/97 | 2:1.220 | |
| NESKONLITH INDIAN BAND | | | |
| 1998 Rates By-law | Sept 21/98 | 3:1.73 | |
| Rates By-law 1997 | July 23/97 | 2:1.226 | |
| OSOYOOS INDIAN BAND | | | |
| Tax Rates By-law No. 001, 1997 | July 29/97 | 2:1.227 | |
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| Rates By-law 1998-T05 | June 9/98 | 2:2.583 | |
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| Annual Tax Rates By-law No. 5, 1997 | May 30/97 | 2:1.234 | |
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| Rates By-law 1-1998 | Aug 11/98 | 3:1.77 | |
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| 1997 Annual Tax Rates By-law | May 29/97 | 2:1.252 | |
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