

First Nations Gazette



1999

Vol. 3, No. 2

Pages 211 – 544

cited F.N. Gaz. 1999.3:2

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The *First Nations Gazette* is published semi-annually.
1999 subscription rate: \$72.00 (Can.)

ISSN 1206-9086

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. The *Marcel Colomb First Nation Band Custom Election Code*;
- d. Bill C-49, *An Act providing for the ratification and the bringing into effect of the Framework Agreement on First Nation Land Management*, 1st Sess., 36th Parl., 1997-1998 (1st reading 11 June 1998);
- e. *Projet de Loi C-49, Loi portant ratification de l'Accord-cadre relatif à la gestion des terres des premières nations et visant sa prise d'effet*, 1^{re} session, 36^e législature, 1997-1998 (1^{re} lecture le 11 juin 1998);
- f. Subject Index to By-laws;
- g. Cumulative Subject Index to By-laws, 1999 Vol. 3, Nos. 1 and 2;
- h. 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.

ARRANGEMENT/FORMAT (continued)

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. *Adams Lake Indian Band 1999 Rates By-law*, F.N. Gaz. 1999.3:2.296.
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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**O'CHIESE FIRST NATION
PROPERTY ASSESSMENT AND
TAXATION BY-LAW**

[Effective February 23, 1999]

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

AND WHEREAS the Council of the O'Chiese First Nation deems it to be in the best interests of the Band to make a by-law for such purposes;

NOW THEREFORE BE IT RESOLVED the Council of the O'Chiese First Nation at a duly convened meeting, enacts the following by-law.

SHORT TITLE

1. This by-law may be cited as the *O'Chiese First Nation Property Assessment and Taxation By-law*.

PART I
INTERPRETATION

2.(1) In this by-law,

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

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

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

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

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

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

“Band” or “First Nation” means the O'Chiese Indian Band being a band within subsection 2(1) of the Act;

“band council resolution” means a motion passed and approved by a majority of the councillors of the band present at a duly convened meeting;

“Chief and Council”, or “Council” means the Chief and Council of the O'Chiese Indian Band selected according to the custom of the Band or under subsection 2(1) and section 74 of the Act;

“holder” means a person in lawful possession of an interest in land in the reserve or a person who, for the time being,

(a) is entitled to possession of the interest;

(b) is an occupier of the interest;

(c) has any right, title, estate or interest; or

(d) is a trustee of the interest;

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

(a) anything erected or placed in, on, over or under land, whether or not it is so affixed to the land as to become transferred without special mention by a transfer of the land;

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

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

(d) a manufactured home.

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

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

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

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

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

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

(b) is constructed or manufactured to be moved from one point to another by being towed or carried unless licensed or able to be licensed and equipped to travel on a public highway;

(c) is a business office or premises; and

(d) is accommodation for any other purposes;

“occupier” means a person who, for the time being, is in actual occupation of an interest in land;

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

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

“Registrar” means the Lands Administrator for the O’Chiese First Nation as appointed by Chief and Council;

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

“Reserve” means O’Chiese Indian Reserve number 203 defined in subsection 2(1) of the Act and any land held as a special reserve for the use and benefit of the O’Chiese Indian Band pursuant to section 36 of the Act;

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

“settlement of taxes” means an agreement in which Council accepts payment as settlement of a taxation issue where it is in the best interest of the Band;

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

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

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

“taxation authority” means the Chief and Council of the O’Chiese First Nation;

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

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

PART II

ADMINISTRATION

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

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

PART III

APPLICATION OF BY-LAW

Application of By-law **4.** This by-law applies to all interests in land within the Reserve.

PART IV
LIABILITY TO TAXATION

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

(2) Without derogating from Council's taxing authority or jurisdiction, Council may accept payment of taxes in the form of grants-in-lieu of taxes or may otherwise accept settlement of a taxation issue where it is in the best interests of the Band.

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

(a) any interest in land of the Band or of a member of the Band;

(b) any interest in land of a corporation, all the shareholders of which are members of Council, and which an interest in land is held for the benefit of all the members of the Band;

(c) a building used exclusively for school purposes and the land necessary as the site for the building;

(d) a building occupied by a religious body and used chiefly for divine service, public worship or religious education, and the land necessary as the site for the building;

(e) a building, or any part thereof, used as a hospital, other than a private hospital, and the land necessary as the site for the building;

(f) a building, or any part thereof, used as a university, technical institute, or public college, not operated for profit, and the land necessary as the site for the building;

(g) a institutional building used chiefly for the purpose of providing housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land necessary as the site for the building; and

(h) a cemetery to the extent that it is actually used for burial purposes;

(i) land, buildings, pipes, machinery and equipment that are part of a natural gas distribution system serving residents of the reserve.

7. Notwithstanding section 6, all interests in land are liable to service and local improvement charges under Part XVII of this by-law.

8. Where an interest in land is not subject to taxation, the liability to taxation of any other interest in the same land is not affected.

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

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

PART V

LEVY OF TAX

Persons Subject
to Taxation

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

Tax Rates

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

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

(3) Taxes shall be levied by applying the rate of tax against the assessed value of the land and improvements.

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

PART VI

INFORMATION FOR ASSESSMENT ROLL

Information for
Assessment Roll

13.(1) Every person liable for tax shall, on request, forthwith furnish to the assessor, in writing and signed, the information requested in Schedule I concerning the land used or occupied by

that person and without restricting the generality of the foregoing, including: purchase price; terms and covenants in leases; construction costs; costs of alterations and repairs; income and expense information or, rents payable, paid or agreed to be paid.

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

PART VII

ASSESSED VALUE

Assessors

14.(1) Council may appoint by band council resolution one or more assessors for a definite or indefinite term.

(2) An appointment under subsection (1) may be for the purposes of classifying and valuing particular interests in land in the assessment area and applying exemptions in accordance with section 6 as set out in the band council resolution.

Valuation Date

15. For the purpose of determining the actual value of an interest in land for an assessment roll, the valuation date is July 1 of the year during which the assessment roll is completed.

16. The actual value of the interest in land for an assessment roll is to be determined as if on the valuation date:

(a) The interest in land and all other properties were in the physical condition that they are in on December 31 following the valuation date; and

(b) The permitted use of the property and all other interests in land were the same as on December 31 following the valuation date.

Criteria for Valuation

17.(1) The assessor shall assess interests in land according to the classes of real property as set out in Schedule II.

(2) Except as otherwise provided in the by-law, for the purposes of assessing interests in land the assessor shall use the practices and regulations established under Alberta legislation as amended from time to time.

18.(1) Except as provided in subsections 17(2) and 18(3), the assessor shall value land and improvements at their actual value.

(2) The assessor shall determine the actual value of land and

improvements using equivalent rates which would be applied if the interest in land was within the province of Alberta.

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

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

PART VIII

THE ASSESSMENT ROLL

Contents of
Assessment
Roll

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

- (a) the name and last known address of the person assessed;
- (b) an accurate or legal description of the land;
- (c) the classification of
 - (i) the land, and
 - (ii) the improvements;
- (d) the actual value by classification of
 - (i) the land, and
 - (ii) the improvements;
- (e) the total assessed value;
- (f) the total assessed value of exemptions from taxation, where applicable;
- (g) the total net taxable value; and
- (h) any other necessary information.

20. The assessor shall include in the assessment roll the particulars set out in section 19 for any interest in land in respect of which grants-in-lieu or settlement of taxes may be accepted.

21. The assessor shall set out the value of improvements separately from the value of the land on which they are located.

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

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

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

(2) On approval, the assessment roll is open to inspection in the O'Chiese First Nation office by any person during regular business hours.

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

25. The notice of assessment shall be in the form set out in Schedule III or a form approved by Chief and Council and shall contain the information set out in the assessment roll in respect of that interest in land and shall contain a statement as to the right of appeal.

PART IX

AMENDMENTS TO ASSESSMENT ROLL

Amendment of
Assessment Roll

26. Where the assessor finds that during the current taxation year:

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

- (d) there is a clerical error; or
- (e) there has been a change in the eligibility for an exemption from taxation; the assessor shall amend the assessment roll to effect the necessary changes but subject to section 28, shall not make any amendments after December 31 of the current taxation year.

Notice of Amended Assessment

27. Where the assessment roll is amended, the assessor shall, as soon as practical after adoption of the amended assessment roll by band council resolution, mail a notice in the form set out in Schedule III or a form approved by Chief and Council in respect of the amended assessment to each person affected.

Under-assessment

- 28.** Where there has been an under-assessment resulting from
- (a) a person's failure to disclose information required under this by-law with respect to an interest in land; or
 - (b) a person's concealment of information required under this by-law with respect to an interest in land;

the assessor shall issue an amended assessment notice, in the form set out in Schedule III or a form approved by Chief and Council, for the current year and for each previous year during which the condition giving rise to the amendment to the assessment roll existed.

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

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

31. Where Council approves an amendment to the assessment roll for the current year, the tax administrator shall forthwith refund any excess taxes that have been paid, together with interest at the rate of 10% 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

Establishment of Assessment Review Committee

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

- (a) one person who is or was duly qualified to practice law in the Province of Alberta, or who is or was a Judge of a Provincial, County or Supreme Court in the Province of Alberta;
- (b) one person who has sat as a member of an appeal board to review assessments in and for the Province of Alberta;
- (c) one person who is a member of the O'Chiese First Nation who does not have any direct or indirect financial interest in any real property assessment to which an appeal relates.

(2) Chief and Council shall maintain a list of substitute members of the Assessment Review Committee. Where a member of the Assessment Review Committee is disqualified, unable or unwilling to act, Chief and Council shall appoint the first person on the list of substitute members of the Assessment Review Committee to act for the period for which the member of the Assessment Review Committee is unavailable. If for any reason the first person on the list of substitute members is disqualified, unable or unwilling to act, Chief and Council shall appoint the next person on the list until a substitute member of the Assessment Review Committee is able to act.

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

(4) Each member of the Assessment Review Committee and each substitute member actually appointed to act, shall be paid for his or her services as a member of the Assessment Review Committee at a rate of \$200 per day plus out of pocket expenses for time spent on activities related to the Assessment Review Committee.

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

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

33.(1) A person whose name appears in the assessment roll may appeal to the Assessment Review Committee in respect of:

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

(2) An appellant shall file an appeal by delivering a notice of appeal containing the information set out in Schedule IV to the Assessment Review Committee at the address set out in the assessment notice within thirty (30) days of the mailing of the assessment notice.

Contents of
Appeal

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

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

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

Duties of
Committee

34.1 The Assessment Review Committee shall:

- (a) hear all appeals from assessment notices;
- (b) investigate and advise Chief and Council on assessments, assessments classifications and assessment rolls which the Committee deems necessary;
- (c) select a Chairperson who shall supervise and direct the work of the Committee;
- (d) give the appellants, the assessor and the tax administrator at least ten (10) days written notice of the time and place for the hearing of appeals;
- (e) have custody of all records, documents, evidence and proceedings before the Assessment Review Committee;
- (f) have control of its proceedings in order to fairly and adequately determine any appeal, and,
- (g) where an appeal relates to an interest in land of which a person other than the appellant is the holder, give that person at least ten (10) days written notice of the time, date, and place of the hearing of the appeal, and the nature of the appeal.

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

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

Chairman

(3) The Chairperson of the Assessment Review Committee shall:

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

Secretary

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

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

- (a) have the custody and care of all records, regulations, documents and orders made by or pertaining to the Committee; and
- (b) relating to his or her office follow the direction of the Chairperson or the Committee.

Parties

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

(2) The Assessment Review Committee shall give the Band Council ten (10) days written 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.

Quorum and
Vacancy

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

(2) Where a quorum of the members of an Assessment Review Committee is not present at the time at which a hearing is to be held, the hearing shall be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

(3) All questions respecting appeals shall be decided by a majority vote of the members of the Assessment Review Committee at the hearing.

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

Conflict of Interest

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

- (a) has a direct or indirect financial interest in any property assessment to which an appeal relates;
- (b) is the Chief or a member of Council;
- (c) is an employee of the Band or Council;
- (d) has financial dealings with the Band or Council which might reasonably give rise to a conflict of interest and impair that person's ability to deal fairly and impartially with an appeal as required under the terms of this by-law.

Date of sittings

38.(1) Subject to section 41(2), the Assessment Review Committee must make all decisions within 150 days after the assessment notices are sent out.

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

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

Witnesses and documents

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

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

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

- (a) the Chairperson of the Committee shall sign and issue the Notice and the party shall serve it on the witness at least two (2) days before the appeal;
- (b) the Notice shall be in the form attached as Schedule VI.

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

Hearing of
Appeals

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

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

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

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

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

Reference to
Band Council

41.(1) Upon completion of hearing all appeals, except those adjourned under subsection 41(2), the Assessment Review Committee shall submit to Council its decision on each appeal, including the vote of each member of the Committee, either in favour or against allowing the appeal.

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

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

Notice of
Decision

(4) Not later than 14 days from the receipt of the instructions pursuant to subsection (3) the 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.

Amendment
of Roll

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

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

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

(a) verify that the roll has been amended according to the decisions of Chief and Council under subsections (3) and (6).

PART XI

TAX NOTICE

Tax Notice

42.(1) Where Council adopts an assessment roll, and after notices of assessment are mailed pursuant to section 24, the tax administrator shall mail to every person whose name appears in the assessment role, a tax notice in the form set out in Schedule VII, or a form approved by Chief and Council, in respect of each interest in land for which that person is liable to taxation, and, in the case of an amended assessment roll that has been adopted, the tax administrator shall mail an amended tax notice to every person affected by the amendment.

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

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

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

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

45.(1) Where it is shown that a person liable for taxes on an interest in land was not liable for taxes or was taxed in excess of the proper amount, at the direction of Council, the tax administrator shall refund to the taxpayer the amount paid in excess of liability.

(2) Where taxes imposed under this by-law are to be refunded under this section, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of the taxes due or accruing due.

PART XII

DUE DATE AND INTEREST

When Taxes Payable

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

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

(3) Where any person alleges that he or she is not liable to pay taxes imposed pursuant to this by-law, the person shall either initiate proceedings in a court of competent jurisdiction or launch an appeal within thirty (30) days of the date of mailing of the tax notice referred to in Part XI.

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

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

47. Where taxes are due and payable in conjunction with payment of rent under Part XIII, the proportionate payment is due and payable on the date that the rent is due and payable.

48. Where an assessment roll is amended under this by-law, it shall, for the purposes of this Part, be deemed to be amended as of the date of adoption of the assessment roll under section 23.

Interest

49. If all or any portion of taxes remain unpaid after September 15 of the year they are first levied, the unpaid portion shall accrue compound interest at the rate of 1% per month or any part thereof.

50. Where taxes are in arrears and part payment is received, the payment shall be applied firstly to accrued interest and then arrears, and any balance shall be applied to current taxes.

PART XIII

PERIODIC PAYMENTS

Payment of
Percentage

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

Payment on
Account

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

PART XIV

RECEIPTS AND CERTIFICATES

Receipt

53. Except where Part XIII applies, on receipt of a payment of taxes, the tax administrator shall issue an official receipt to the tax payer, and shall enter the number of the receipt on the assessment roll opposite the interest in land for which the taxes are paid.

Certificate

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

PART XV

APPLICATION OF REVENUES

Application of
Revenues

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

(2) Moneys raised shall include:

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

(3) Subject to section 56, an expenditure made out of moneys raised under this by-law shall be made under authority of a separate by-law.

Authorized
Expenditures

56. The following expenditures of funds raised under this by-law are hereby authorized:

- (1) refunds of overpayment and interest;
- (2) all expenses of preparation and administration of this by-law;
- (3) remuneration of an assessor and the tax administrator;
- (4) all legal costs and other expenses of enforcement of this by-law.

PART XVI

COLLECTION AND ENFORCEMENT

PROOF OF DEBT

Costs of
Enforcement

57. The taxation authority may charge the person named in an assessment roll with all reasonable costs incurred in the collection of taxes or other costs imposed by this by-law. Such costs shall be in accordance with Schedule VIII to this by-law.

Liability for
Taxes

58.(1) A person named in an assessment roll as having an interest in is liable for all taxes imposed in respect of the interest in land during the year and all unpaid taxes imposed in previous years.

(2) Tax, or a portion thereof, due and payable under this by-law that has not been paid may be certified by the tax administrator, who shall attach a copy of that part of the assessment roll that refers to the taxes payable. Such certification shall be in the form provided in Schedule IX, and is *prima facie* proof of the debt.

SPECIAL LIEN AND PRIORITY OF CLAIM

Taxes are a
Special Lien

59.(1) Taxes due and payable are a special lien and encumbrance on the interest in land.

- (2) The special lien and encumbrance referred to in section

59(1) attaches to the interest in land being taxed, and without limiting the foregoing, attaches to the interest in land of a subsequent holder.

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

(4) The tax administrator may register a certificate issued under section 58(2) in either register on or after January 2 following the year in which the taxes are imposed.

(5) Pursuant to section 59(4), the special lien and encumbrance shall have priority over every subsequently registered claim, privilege, lien, charge, security interest, or encumbrance of every person.

(6) When all taxes levied against the interest in land have been paid, the tax administrator shall certify that the special lien and encumbrance against the interest in land has been discharged, and shall register such certification in either register. Such certification shall be sufficient proof of the payment of the taxes and the discharge of the special lien or encumbrance.

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

DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT PROCEEDINGS

List of Unpaid Taxes

60.(1) Except for tax proceedings postponed pursuant to subsection 60.1(1), on or after January 2 following the year for which taxes are imposed, the tax administrator shall prepare a list of outstanding taxes and of the persons liable for payment.

Demand for Payment and Notice of Enforcement Proceedings

(2) Within thirty (30) days of completion of the list pursuant to subsection 60(1), the tax administrator shall mail, in the form set out in Schedule X, a Demand for Payment and Notice of Enforcement Proceedings to every person named on the list, and to every locatee, tenant, agent or person whose rights, proprietary or otherwise, may be affected by the enforcement proceedings.

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

Commencement of Enforcement Proceedings

(4) Upon the expiration of the thirty (30) day period provided in the Demand for Payment and Notice of Enforcement Proceedings

delivered pursuant to section 60(2), the tax administrator shall request authorization from Council to commence enforcement proceedings against the tax debtors. Council may direct the tax administrator to commence enforcement proceedings.

(5) Prior to the authorization of any of the enforcement proceedings set out in sections 61, 63, 64, 65, and 66, Council shall consult with any affected locatee.

Postponement,
Reduction and
Remission of
Taxes

60.(1) Council may upon application by the tax debtor:

(1) postpone taking enforcement proceedings for a specified period; or

(2) reduce or remit the taxes where Council determines that:

(a) full payment would result in undue hardship to the tax debtor; or

(b) it is necessary and in the best interest of the Band to effect a transfer of the tax debtor's interest.

DISTRESS: SEIZURE OF GOODS

Distress

61.(1) With the authorization of Council, the tax administrator may proceed by way of distress if the taxes or any portion thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 or the period specified by Council pursuant to section 60.1(1) has expired.

Notice of
Distress

(2) The tax administrator shall serve a Notice of Distress on the tax debtor and provide a copy of same to the locatee, where applicable, in the form set out in Schedule XI.

Seizure of
Property

(3) If the taxes, or any portion thereof, remain outstanding following the time provided by the Notice of Distress, the tax administrator shall effect a seizure by distress of such goods, and post a notice on the goods which are seized. The seized goods shall then be in the possession of the Band, as represented by the tax administrator.

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

DISTRESS: SALE OF GOODS SEIZED BY DISTRESS

Sale of Goods
Seized by
Distress

62.(1) If the tax administrator seizes by distress the tax debtor's goods pursuant to subsection 61(3), and the tax debtor does not commence legal proceedings in a court of competent jurisdiction within sixty (60) days after the date of seizure challenging such seizure, the goods may be sold in accordance with this Part and the tax debtor is estopped from denying the validity of the seizure and the sale of such goods.

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

(3) A Notice of Sale of Goods Seized by Distress in the form of Schedule XII shall be published in at least one (1) newspaper of general local circulation for seven (7) days prior to the sale, and shall be posted on the tax debtor's premises located on the reserve.

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

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

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

SALE OF IMPROVEMENTS OR PROPRIETARY INTEREST

Sale of
Improvements
or Cancellation
Proprietary
Interest

63.(1) If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 or the period specified by Council pursuant to subsection 60.1(1) has expired, Council may authorize the tax administrator to proceed by way of sale of improvements or proprietary interest. The tax administrator shall serve the tax debtor and, where applicable, the locatee, a Notice

of Sale of Improvements and Disposition of Interest in Land in the form of Schedule XIII.

By Public
Auction

(2) On June 30 following the year in which the taxes are imposed or, if enforcement proceedings are postponed under subsection 60.1(1), six (6) months from the end of the period specified by Council, and upon the failure of the tax debtor to pay the outstanding taxes or to commence legal proceedings in a court of competent jurisdiction challenging the sale or disposition, the tax administrator shall sell the improvements or dispose of the interest of the tax debtor in the Reserve by public auction, or pursuant to subsection (3) by public tender.

Publication
of Auction

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

(4) A Notice of Sale of Improvements and Disposition of Interest in Land in the form of Schedule XIII to this by-law shall be published in at least one (1) newspaper of general local circulation for seven (7) days prior to the sale, and shall be posted on the tax debtor's premises located on reserve.

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

Upset Price

(6) With prior approval of Council, the tax administrator may at any sale and disposition conducted pursuant to subsection (2) or (4), set an upset price equal to the outstanding taxes and that upset price shall be the lowest price for which the improvements may be sold and the interest in land disposed.

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

Redemption
Period

(8) At any time within six (6) months after the sale and disposition held pursuant to subsection (2) or (4), the tax debtor may redeem his/her interest in the land by paying to the tax administrator the full amount of all taxes for which the interests were disposed,

together with all taxes which have subsequently fallen due and the reasonable costs incurred by the taxing authority in disposing of the interest.

(9) If upon the expiration of the redemption period provided by subsection (8), any portion of the taxes remains outstanding, the disposition of the interests shall be considered final and with Ministerial consent, the purchaser shall obtain title to the interest in land. The tax administrator shall certify the transfer in the form provided in Schedule XIV and shall register it in one or both registries and shall serve it on the tax debtor.

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

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

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

(13) If pursuant to subsections (7) and (9) the Band has become the owner of the interest in land, the tax administrator may sell such within ninety (90) days for not less than the upset price set pursuant to subsection (6).

CANCELLATION OF INTEREST IN LAND HELD BY TAXPAYER

Notice of
Cancellation

64.(1) If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 or the period specified by Council pursuant to subsection 60.1(1) has expired, Council may authorize the tax administrator to proceed by way of cancellation of the interest. The tax administrator shall serve

a Notice of Cancellation of the tax debtor's interest in land in the form of Schedule XV.

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

(3) Where taxes are not paid before June 30 of the year following the taxation year in which they were imposed or within six (6) months after the specified period if enforcement proceedings are postponed under subsection 60.1(1), Council may direct the tax administrator to cancel the lease, licence or permit to occupy the interest in land. The tax administrator shall certify the cancellation in the form provided in Schedule XVI to this by-law and shall register it in the registers.

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

FORFEITURE OF PROPERTY

Forfeiture of
Property

65.(1) Notwithstanding any other action for the recovery of taxes set out in this by-law, if any taxes remain unpaid twenty-four (24) months after the mailing of the Demand for Payment and Notice of Enforcement served pursuant to section 60, the tax debtor's interest in land in respect of which the taxes remain unpaid shall, subject to subsections (2), (3), (4) and (5), be absolutely forfeited.

Notice of
Forfeiture

(2) The tax debtor's interest in land shall be forfeited under subsection (1) forty (40) days after the tax administrator serves a Notice of Forfeiture pursuant to subsection (4) in the form set out in Schedule XVII on the tax debtor and on anyone else who may be in lawful possession of the interest in land.

(3) Prior to serving the Notice of Forfeiture pursuant to subsection (4), the tax administrator shall obtain authorization from Council to proceed by forfeiture.

Contents of
Notice of
Forfeiture

(4) The Notice of Forfeiture shall state:

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

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

(c) the date on which the interest in land held by the tax debtor will forfeit;

(d) that the tax debtor has the right to prevent forfeiture by payment under this section; and

(e) that on forfeiture under this section, the interest held by the tax debtor in the reserve will be forfeited clear of all charges except those third party interests which otherwise attach to the interest in land.

(5) The Notice of Forfeiture shall be mailed or to the tax debtor's last known address or to the address of the person specified in the records of the Taxation Authority.

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

(a) includes all taxes then due and payable;

(b) includes reasonable costs incurred by the taxation authority in the forfeiture proceedings; and

(c) is made before forfeiture occurs under this section.

(7) With the consent of the Minister, the tax administrator shall certify, in the form set out in Schedule XVIII to this by-law, that the interest in land held by the tax debtor has been forfeited and the Registrar shall record the document cancelling the tax debtor's interest in the registers.-

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

ABSCONDING TAXPAYER

Collection
Proceedings

66. 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 a court of competent jurisdiction for remedy, notwithstanding the fact that the time for payment of taxes has not yet expired.

DISCONTINUANCE OF SERVICES

Discontinuance
of Services

67. If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and

Notice of Enforcement served pursuant to section 60 or the period specified by Council pursuant to subsection 60.1(1), Council may authorize that any services provided by the Band or pursuant to any contract with the Band, to the tax debtor or to the interest in land assessed pursuant to this by-law be discontinued. A Notice of Discontinuance of Services in the form of Schedule XIX shall be delivered to the tax debtor and to the locatee, where appropriate, thirty (30) days prior to such discontinuance, and shall include the date, time and place within that thirty (30) days when the tax debtor or the locatee may appear before Council to show cause as to why the services should not be discontinued and Council shall determine whether or not it will discontinue such services.

PART XVII

SERVICE AND LOCAL IMPROVEMENT CHARGES

Establishment
of Service
and Local
Improvement
Charges

68.(1) Council may by by-law impose service and local improvement charges applicable to a part of the reserve (hereinafter in this part called the “area”) to raise money for the following purposes:

- (a) the construction or installation of a highway, lane, sidewalk, boulevard, sanitary or storm sewer, irrigation work, street lights, water supply system, parking facility, gas supply system, drain, or other works that benefit property in the area;
- (b) the maintenance, operation, repair or construction of works;
- (c) the cutting of grass or weeds or the trimming of trees or shrubbery on any highway, lane or other public place;
- (d) the suppression of dust on any highway, lane, or other public place;
- (e) the collection and disposal of garbage;
- (f) the collection and disposal of night soil or the contents of sewage holding tanks; and
- (g) notwithstanding subsections 1(a) to (f) inclusive, such other projects for the maintenance, improvement or repair of properties within the area as Council may determine to be necessary or beneficial.

(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.
- (v) If some areas of land in respect of which a local improvement charge is to be imposed appear to call for a smaller or larger proportionate share of the charge because they are differently sized or shaped from other areas of land, those areas may be assigned the number of units of measurement the Council considers appropriate to ensure that they will bear a fair portion of the local improvement charge.

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

Notice of
Charges

69.(1) Before imposing a charge, Council shall give at least fifteen (15) days notice by:

- (a) publishing the notice prior to the meeting referred to in section 70 in a newspaper of general circulation on the reserve, if any;
- (b) posting the notice in the band administration offices and in prominent locations on the reserve; and
- (c) sending the notice by registered mail, in the form set out in Schedule XX, to affected holders or occupiers who are not resident on the reserve and providing the locatee with a copy of the notice.

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

- (3) The notice shall state:
- (a) the intention of Council to have the work performed and to levy the charge;
 - (b) the area in respect of which the charge is to be levied;
 - (c) the rate at which the charge will be levied; and
 - (d) that Council shall hold a public meeting to consider written and oral representations.

Hearing of
Rep.

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

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

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

(4) A uniform increase, not exceeding ten (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.

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

(2) Council shall expend the money raised under this Part, and any interest that has accrued on that money, for the purpose and within the area stated in the implementing by-law.

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

(2) For greater certainty charges are a special lien under Part XVI.

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

PART XVIII

GENERAL AND MISCELLANEOUS

Interpretation

73.(1) Nothing under this by-law shall be rendered void or invalid, nor shall the liability of any person to pay tax or any other amount under this by-law be affected by:

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in an assessment roll, tax notice, or any notice hereunder; or
- (c) a failure of the Taxation Authority to do something within the required time.

74. A finding by a court that a provision of this by-law is void or invalid shall not affect the validity or invalidity of the rest of the by-law.

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

Limitation
Period

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

Extension
of Time

77. Chief and Council may, by band council resolution, extend for a maximum of thirty (30) days the time in which anything is required to be done under this by-law and anything done within this period of time is as valid as if it had been done within the time otherwise provided for by this by-law.

Delivery of
Notices

78. Where personal service is not required, any notice delivered by the tax administrator or person acting under his direction to a post office or a person authorized by the Canada Post Corporation to receive mail is deemed to have been delivered to the addressee.

By-law
Remedial

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

Headings

80.(1) Headings form no part of the enactment, but shall be construed as being inserted for convenience of reference only.

(2) The schedules attached in the addendum shall be construed as being a guide for ease of administrative purposes only.

Coming into
Force

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

This by-law is hereby enacted by Council at a duly convened meeting held on the [5th] day of [October] , 1998.

[Alice Strawberry]
Chief Alice Strawberry

[Darren Whitford]
Councillor Darren Whitford

[Cedric Whitford]
Councillor Cedric Whitford

[Robert Strawberry]
Councillor Robert Strawberry

[Neil Strawberry]
Councillor Neil Strawberry

[Leslie Yellowface]
Councillor Leslie Yellowface

[Donald Strawberry]
Councillor Donald Strawberry

SCHEDULE I

(section 13)

REQUEST FOR INFORMATION

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

Pursuant to Section 13 of the *O'Chiese First Nation Property Assessment and Taxation 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

(section 17)

CLASSES OF PROPERTY

- (a) class 1 – residential;
- (b) class 2 – non-residential;
- (c) class 3 – farm land;
- (d) class 4 – machinery and equipment;
- (e) class 5 – linear property.

SCHEDULE III
(section 24, Part IX)

NOTICE OF ASSESSMENT

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

TAKE NOTICE that the assessment roll has been adopted by Band Council resolution dated the _____ day of _____, 19__ and that in respect of the above-noted interest in land the following person(s) is/are liable to pay any taxes levied pursuant to the *O'Chiese First Nation Property Assessment and Taxation By-law*:

Name(s):

Address(es):

The assessed value of the _____ land:
(classification)

The assessed value of the _____ improvements:
(classification)

The assessed value of exempt land:

The assessed value of exempt improvements:

TOTAL ASSESSED VALUE: _____

TOTAL NET TAXABLE VALUE: _____

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

DATED AT _____ this _____ day of _____, 19__ .

Tax Administrator

SCHEDULE IV

(section 33)

APPEAL TO ASSESSMENT REVIEW COMMITTEE

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

(description of the business and location)

on the following grounds:

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

DATED AT _____ this _____ day of _____, 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 _____
(office of the assessor)

SCHEDULE V
(subsection 38(3))
NOTICE OF HEARING

TO: _____

ADDRESS: _____

RE: _____

(description of interest in land)

TAKE NOTICE that the Assessment Review Committee will hear an appeal from assessment requested in Schedule IV dated the _____ day of _____, 19__ relating to the above-noted interest in land at _____ (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__.

Chairperson
Assessment Review Committee

SCHEDULE VI

(section 39)

REQUEST FOR ATTENDANCE

TO: _____

ADDRESS: _____

WHEREAS an appeal has been filed with respect to the assessment of _____ (description of interest in land), and you may have information to assist the Assessment Review Committee.

THIS IS TO REQUEST your attendance before the Assessment Review Committee at _____ (location) on the _____ day of _____, 19 ____ 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 ____ .

Chairperson
Assessment Review Committee

SCHEDULE VII

(section 42)

TAX NOTICE

TO: _____

ADDRESS: _____

RE: _____

(description of interest in land)

PURSUANT to the provisions of the *O'Chiese First Nation Property Assessment and Taxation By-law*, taxes in the amount of \$ _____ are hereby levied with respect to the above-noted interest in land, and take notice that said taxes are due and payable forthwith, by cheque payable to the O'Chiese First Nation.

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 VIII

(section 57)

COSTS PAYABLE BY A TAXPAYER ARISING FROM
ENFORCEMENT PROCEEDINGS

- | | | |
|----|---|-------------------------|
| 1. | For preparation of and serving any and all notices required by Part XVI on the Taxpayer, Tax Debtor or any other person, newspaper or on any property, etc.: | \$35.00 per notice |
| 2. | For attending, investigating, taking inventory, cataloguing, or seizing property, and preparing and conducting a Sale by Distress, for each person involved: | \$40.00 per hour |
| 3. | For drafting, filing and executing a lien or encumbrance: | \$150.00 |
| 4. | For sale of improvements or disposition of interests in reserve land, including attending, investigating, taking inventory, cataloguing, preparing and executing a Sale of Improvements and Disposition of Interest on Reserve, for each person involved: | \$40.00 per hour |
| 5. | For issuing and registering any and all certificates required by Part XVI: | \$10.00 per certificate |
| 6. | For disbursements, including without limiting photocopying (\$.30 per page), advertising, storage fees, etc.: | as and when arising |

SCHEDULE IX
(subsection 58(2))

CERTIFICATION OF DEBT
OWING BY THE TAXPAYER

PURSUANT to the *O'Chiese First Nation Property Assessment and Taxation By-law*, I _____, Tax Administrator of the O'Chiese First Nation, certify that \$ _____ is the amount of the outstanding taxes which is due and owing by _____ (Taxpayer) with respect to _____ (description of interest in land).

Attached hereto is a copy of that part of the assessment roll of the O'Chiese First Nation that refers to the property taxes which are due and payable by _____ (Taxpayer) with respect to _____ (description of interest in land).

DATED AT _____ this _____ day of _____, 19__ .

Tax Administrator

SCHEDULE X
(section 60)

DEMAND FOR PAYMENT AND NOTICE OF
ENFORCEMENT PROCEEDINGS

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

The payment date of June 30, 19____, prescribed by the Notice of Taxes served on you with respect to the above-noted property has now expired. The _____ (Taxation Authority) HEREBY DEMANDS IMMEDIATE PAYMENT IN FULL of the following debt which is due and owing:

- Taxes: \$ _____
- Interest: \$ _____
- Other costs: \$ _____
- Total outstanding tax debt: \$ _____

TAKE NOTICE THAT the failure to pay in full in the above-mentioned tax debt within thirty (30) days from the date of this Demand may result in procedures being taken by the Taxation Authority for the enforcement and collection of such debt. Additional costs may accrue to this debt.

The *O'Chiese First Nation Property Assessment and Taxation By-law* contains detailed procedures allowing for the enforcement and collection of a tax debt which is due and owing. These enforcement and collection procedures may affect your property, including personal property located on this property and may affect the on-going services being provided to your property. The remedies and procedures which may be used by the Tax Administrator are set out in the *O'Chiese First Nation Property Assessment and Taxation By-law*, a copy of which is available from the Tax Administrator upon request.

(NOTE: An option for the Band is to list all of the steps which the by-law provides for the collection of outstanding tax debts.)

DATED AT _____ this _____ day of _____, 19____.

Tax Administrator

SCHEDULE XI
(sections 61 and 62)
NOTICE OF DISTRESS

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

TAKE NOTICE THAT failure to pay the outstanding tax debt due and owing of \$ _____ with respect to the above-noted property on or before the expiration of seven (7) days after the date of this notice will result in the Tax Administrator, pursuant to subsection 61(3) of the *O'Chiese First Nation Property Assessment and Taxation By-law*, seizing by distress the property described as follows:

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

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

AND FURTHER TAKE NOTICE THAT pursuant to section 62(1) of the *O'Chiese First Nation Property Assessment and Taxation By-law*, you must commence legal proceedings in a court of competent jurisdiction to challenge such seizure within 60 (sixty) days from the date of such seizure, or you will be estopped from denying the validity of both the seizure and the sale of such property.

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

DATED AT _____ this _____ day of _____, 19__.

Tax Administrator

SCHEDULE XII

(section 62)

NOTICE OF SALE OF GOODS SEIZED BY DISTRESS

TAKE NOTICE THAT a sale by public auction for outstanding taxes owed to the (Tax Authority) will occur on _____, 19__ at _____ o'clock at _____ (location) on the Reserve.

At the above-noted sale, the following goods, seized by distress pursuant to sections 61 and 62 of the _____ *First Nation Property Assessment and Taxation By-law*, will be sold with the proceeds of such sale being used to pay the outstanding tax debt:

(general description of the goods)

DATED AT _____ this _____ day of _____, 19__ .

Tax Administrator

SCHEDULE XIII

(subsections 63(1) and 63(4))

NOTICE OF SALE OF IMPROVEMENTS AND
DISPOSITION OF INTEREST IN LAND

TO: _____

ADDRESS: _____

RE: _____
(description of improvements)

(description of interest in land)

TAKE NOTICE THAT failure to pay all outstanding taxes with respect to the above-noted property, being \$ _____, on or before the expiration to sixty (60) days after the date of this notice will result in the Tax Administrator for the O'Chiese First Nation holding a sale by public auction (or tender) of the improvements located on the above-noted property and a disposition by public auction (or tender) of the above-noted interest on the Reserve. The Sale of Improvements and Disposition of Interest in the _____ Reserve shall be published in the _____ newspaper for seven (7) days prior to such sale and disposition, and shall be posted on the above-noted property located on the Reserve.

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

AND TAKE NOTICE THAT upon the sale and disposition being declared final, you will be required to immediately vacate the property, and any rights or 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 XIV

(section 63)

CERTIFICATION OF SALE AND DISPOSITION
OF INTEREST ON RESERVE

RE:

(description of interest in land)

(description of improvements)

I, _____, Tax Administrator of the O'Chiese First Nation, hereby certify that resulting from the failure of _____ to pay the outstanding tax debt on the above-noted interest on Reserve, that interest has been disposed of by public auction (or tender) and the above-noted improvements have been sold by public auction (or tender) pursuant to section 63 of the *O'Chiese First Nation Property Assessment and Taxation By-law*. The following person shall, pursuant to subsection 63(10) of that By-law, be substituted for the Tax Debtor as the holder of the above-noted interest in land:

(name and address of purchaser at sale)

DATED AT _____ this _____ day of _____, 19__.

Tax Administrator

SCHEDULE XV
(subsection 64(1))

NOTICE OF CANCELLATION OF INTEREST IN LAND

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

TAKE NOTICE THAT failure to pay in full the outstanding tax debt of \$ _____ with respect to the above-noted interest in land will result, upon the expiration of six (6) months from the date of this notice, in the cancellation of such interest in land on the Reserve. The failure to pay such taxes is a breach of the _____ (lease, licence or permit) which can result in the cancellation of such interest.

Upon the cancellation of such interest you will be required to immediately vacate the interest in land on reserve, and any rights or interests which you acquired through such (lease, licence or permit) will cease to exist.

DATED AT _____ this _____ day of _____, 19__ .

Tax Administrator

SCHEDULE XVI

(section 64)

CERTIFICATION OF CANCELLATION OF INTEREST IN LAND

RE: _____
(description of interest in land)

I, _____, Tax Administrator for the O'Chiese First Nation, hereby certify that the above-mentioned interest in land on the _____ Reserve, has been cancelled or terminated pursuant to subsection 64(3) of the *O'Chiese First Nation Property Assessment and Taxation By-law* as a result of the failure of _____ to pay the outstanding tax debt.

DATED AT _____ this _____ day of _____, 19__.

Tax Administrator

SCHEDULE XVII

(subsection 65(2))

NOTICE OF FORFEITURE

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

TAKE NOTICE THAT taxes imposed by the *O'Chiese First Nation Property Assessment and Taxation By-law* for the above-noted interest in the years _____ have been outstanding for two (2) years and pursuant to section ____, the above-noted interest on the Reserve is now subject to forfeiture.

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

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

AND FURTHER TAKE NOTICE THAT unless the above-noted outstanding taxes are paid in full on or before the fortieth day after the date of this notice, the interest you hold in this property will be absolutely and unconditionally forfeited to the O'Chiese First Nation. Upon such forfeiture, your interest in land will vest in the Band clear of all charges except those rights of way, easements or other such third party interests which attach to that Reserve land.

AND FURTHER TAKE NOTICE THAT where any taxes remain unpaid on December 1 of the second year after the calendar year in which they were imposed, the payment of those taxes does not prevent forfeiture unless the payment:

- (i) includes all taxes then due and payable; and
- (ii) is made before forfeiture.

DATED AT _____ this _____ day of _____, 19__.

Tax Administrator

SCHEDULE XVIII

(subsection 65(7))

CERTIFICATION OF FORFEITURE

RE: _____
(description of interest in land)

I, _____, Tax Administrator for O'Chiese First Nation, hereby certify that resulting from the failure of _____ (Tax Debtor) to pay the outstanding tax debt owing on the above-mentioned interest in land in the _____ Reserve, such interest has been forfeited to the _____ First Nation pursuant to sections _____ and _____ of the *O'Chiese First Nation Property Assessment and Taxation By-law*.

DATED AT _____ this _____ day of _____, 19__.

Tax Administrator

SCHEDULE XIX

(section 67)

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

TAKE NOTICE THAT the taxes for the above-noted interest have been due and outstanding for months, and that unless payment in full is received on or before thirty (30) days after the date of this Notice, or you have appeared before Council and shown cause as set out below, the following services provided to this property will be discontinued:

(list services to be discontinued)

AND FURTHER TAKE NOTICE THAT you may attend a meeting of the Band Council scheduled for _____, 19__ at ____ o'clock, at the administration office, (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 XX
(paragraph 69(1)(c))
NOTICE OF HEARING

TO: _____

ADDRESS: _____

RE: _____
(specify proposed service or local improvement charge)

TAKE NOTICE THAT Council shall hold a public meeting at _____
(location) on the _____ day of _____, 19____, at _____ o'clock, to
consider representations from affected ratepayers with respect to the above-noted
proposed service/local improvement charge.

AND TAKE NOTICE THAT you may also submit to Council any written
submissions which will be considered at the said meeting.

DATED AT _____ this _____ day of _____, 19____.

Chief and Council

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

[Effective February 23, 1999]

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WHEREAS the *Indian Act* provides that the Council of a First Nation may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land on the reserve (s.83(1)(a));

AND WHEREAS the Reserve is held by Her Majesty the Queen in Right of Canada for the use and benefit of the Whitefish Lake First Nation;

AND WHEREAS the Council deems it to be expedient and in the best interests of the First Nation to make a by-law for tax purposes on the Reserve;

AND WHEREAS the Council is of the view that the enactment and implementation of this by-law is of benefit to the members of the First Nation in that:

- (a) it will raise revenue for local purposes;
- (b) it will tax the wealth inherent in the use, possession, and occupation of lands on the Reserve;

NOW THEREFORE the Council at a duly convened meeting enacts as a by-law the following:

SHORT TITLE

This by-law may be cited as the *Whitefish Lake First Nation Property Tax By-law*.

SECTION I INTERPRETATION

1.1 In this By-law:

1.1.1 “Band” means the Whitefish Lake First Nation;

1.1.2 “Council” means the Chief and Councillors of the Band;

- 1.1.3 “Exempt Land” means Land not subject to taxation pursuant to section 4.2;
 - 1.1.4 “Land” means a tract of land located on the Reserve or any interest in such tract of land;
 - 1.1.5 “Member” means a person registered on the membership list of the Band;
 - 1.1.6 “Reserve” means the current and future reserves (as defined in section 2 of the *Indian Act*) of the Band;
 - 1.1.7 “Resident” means a resident of the Reserve within the meaning of the *Whitefish Lake First Nation Reserve Residency By-law #1*;
 - 1.1.8 “Tax” means a tax levied pursuant to this By-law and includes interest thereon, reasonable costs incurred in collection proceedings and all arrears thereof;
 - 1.1.9 “Utility” means any public or private corporation that provides telephone or cable services, water or electricity, gas, or any other form of energy.
- 1.2 The preamble forms part of this By-law.

SECTION II

ADMINISTRATION

- 2.1 The Council shall appoint a person for a specified or indefinite term to administer this By-law who shall be called the “tax administrator”.
- 2.2 The tax administrator is responsible for collection and enforcement under this By-law.
- 2.3 The Council may:
- 2.3.1 Appoint an acting tax administrator who may act in the case of the absence or disability of the tax administrator;
 - 2.3.2 Appoint other officials to assist in the administration of this By-law;
 - 2.3.3 Establish educational and professional requirements for the tax administrator and other officials who assist in the administration of this By-law;
 - 2.3.4 Make such reasonable rules and guidelines as may be necessary to establish minimum standards of assessment performance; and
 - 2.3.5 Develop, prescribe, and require the use of all forms necessary for administration of this By-law.

SECTION III
APPLICATION OF BY-LAW

3. This By-law applies with respect to all Land and to any tract of Land added to the Reserve in the future.

SECTION IV
LIABILITY TO TAXATION

4.1 Subject to section 4.2, all Land including any right to occupy, possess, or use Land, is subject to taxation under this By-law.

4.2 The following Land is not subject to taxation:

4.2.1 Any Land which is wholly occupied or possessed by a Member or Resident of the Band;

4.2.2 Any Land of a corporation, all the shareholders of which are Members either directly or beneficially of the Band, and which Land is held for the benefit of all or some of the Members of the Band;

4.2.3 A building used exclusively for school purposes and the Land necessary as the site for the building;

4.2.4 A building occupied by a religious body and used chiefly for divine service, public worship or religious education, and the Land necessary as the site for the building;

4.2.5 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;

4.2.6 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;

4.2.7 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

4.2.8 Any Land used as a cemetery to the extent that it is actually used for burial purposes.

4.3 Where a particular interest in Land is not subject to taxation, that fact does not affect the liability for Tax regarding any other interest in the same Land.

4.4

4.4.1 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.

4.4.2 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.

4.5

4.5.1 Any person who has a right to occupy, possess, or use the Land is liable to Tax.

4.5.2 Where more than one person is liable to Tax with respect to Land, those persons are liable jointly and severally.

SECTION V

LEVY OF TAX

5.1 In respect of the 1999 taxation year, there is hereby levied:

5.1.1 On all Land held by a Utility, a tax equal to three (3%) percent of the assessed market value of the Land or such rate as may be established from time to time by By-law; and

5.1.2 On all Land that is not held by a Utility, a tax equal to three (3%) percent of the assessed market value of the Land or such rate as may be established from time to time by By-law.

5.2 Taxes are due as of June 30 of the year in which they are levied.

SECTION VI

INFORMATION FOR ASSESSMENT ROLL

6.1 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.

6.2 Where an assessor does not receive the information referred to in s.6.1, or he is not satisfied that the information received is accurate, he may value the Land on the basis of information in his possession.

SECTION VII

ASSESSED VALUE

7.1

7.1.1 The Council shall appoint one or more assessors for a specified or indefinite term.

7.1.2 An appointment under section 7.1.1 may be for the purpose of valuing particular Land or particular kinds of Lands, including any rights to occupy, possess, or use Land as set out in the resolution.

7.2 The assessor shall value all Land including Land in respect of which grants-in-lieu of taxes will be sought.

7.3

7.3.1 The assessor shall carry out a valuation of Lands no later than May 1, 1999, which valuation shall constitute the assessed value for Tax purposes for 1999 and each subsequent year until it is replaced by a general revaluation.

7.3.2 The assessor shall carry out a general revaluation at least once every 5 years.

7.4 In carrying out a valuation, the assessor may use market value techniques, or such methods and standards of valuation as he considers appropriate, that value land on the basis of statutory or regulated rates in use in the Province of Alberta, or by comparison with assessments in adjacent jurisdictions.

7.5

7.5.1 Except as provided in 7.5.2, the assessor shall value Land as if it were held in fee simple off the Reserve and without encumbrance or restriction.

7.5.2 Notwithstanding 7.5.1, if the Council has, in a lease or other instrument granting an interest in Land, placed a restriction on the use of the Land, the assessor shall consider the restriction.

7.5.3 The duration of the interest referred to in 7.5.2 or the right of the Council to terminate an interest is not a restriction within the meaning of 7.5.2.

SECTION VIII

THE ASSESSMENT ROLL

8.1 Not later than May 1, 1999 for the 1999 taxation year and not later than May 1 in each year thereafter, the tax administrator shall prepare an assessment roll for all Land (that is not Exempt Land) containing the following:

8.1.1 A legal description of the location of each tract of Land;

8.1.2 The name and address of the person liable for taxes in respect of each tract of Land;

8.1.3 The value of each tract of Land as determined under Section VII;
and

8.1.4 The annual Tax in respect of each tract of Land and, where applicable, the Tax payable by a tenant with each payment of rent.

8.2 The tax administrator shall include in the assessment roll the particulars set out in section 8.1 for any Land in respect of which grants-in-lieu of Taxes are sought.

8.3 The assessor shall set out the value of improvements separately from the value of the bare Land on which they are located.

8.4

8.4.1 A person may change his address as set out in the assessment roll by giving written notice to the tax administrator.

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

8.5

8.5.1 The assessment roll is effective on its adoption by resolution of the Council.

8.5.2 On adoption, the assessment roll is open to inspection at the office of the tax administrator by any person during regular business hours.

8.6

8.6.1 The tax administrator shall, as soon as practical after adoption of the assessment roll, mail a notice of assessment to every person named in the assessment roll in respect of each tract of Land for which that person is liable to Tax or for which grants-in-lieu of Taxes may be sought.

8.6.2 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 tract of Land and shall contain a statement as to the right of appeal.

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

**SECTION IX
ALTERATIONS AND ADDITIONS**

9.1

9.1.1 Where the tax administrator finds that:

9.1.1.1 Land (other than Exempt Land) or Land in respect of which grant-in-lieu of Taxes are sought is not entered in the assessment roll;

9.1.1.2 The value of Land is not the same as the valuation entered in the assessment roll by reason of:

9.1.1.2.1 The demolition, destruction, or damaging of an improvement,

9.1.1.2.2 New construction or new improvements,

9.1.1.2.3 A change in a permitted use, or

9.1.1.2.4 A subdivision;

9.1.1.3 There has been a change in the possession, use, or occupation of Land;

9.1.1.4 There is any clerical error in the assessment roll; or

9.1.1.5 There has been a change in the eligibility for, or the amount of, an exemption from taxation regarding Land;

he shall amend the assessment roll to effect the necessary changes.

9.1.2 An amendment to the assessment roll is not effective until approved by resolution of the Council.

9.2 Where the assessment roll is amended, the tax administrator shall mail a notice in the form set out in Schedule II in respect of the amended assessment to each person affected.

9.3 Where there has been an under-assessment resulting from:

9.3.1 A person's failure to disclose information required under this By-law with respect to Land; or

9.3.2 A person's concealment of information required under this By-law with respect to 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.

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

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

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

SECTION X
TAX NOTICE

10.1

10.1.1 Where the Council adopts an assessment roll, and after notices of assessment are mailed pursuant to section 8.6, the tax administrator shall forthwith mail to every person whose name appears in the assessment roll, a Tax notice, in the form set out in Schedule III, in respect of each tract of 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.

10.1.2 The Tax notice referred to in section 10.1.1 shall contain the information set out in the assessment roll in respect of that tract together with the particulars of any arrears and interest, and shall set out where payment is to be made, and the manner of payment.

10.2 Where the tax administrator mails a Tax notice, he shall enter the date of mailing on the assessment roll.

10.3 Where the tax administrator mails a Tax notice, the mailing of the Tax notice constitutes a statement of and demand for Taxes.

10.4 Where applicable, a Tax notice shall set out that taxes are payable in conjunction with periodic lease payments under Section XIII.

SECTION XI
APPEALS

11.1

11.1.1 The Council shall appoint not less than three (3) members of the Band to be a Board of Revision;

11.1.2 A member of the Board of Revision holds office for a term of five (5) years and may only be dismissed for cause;

11.1.3 The members of the Board of Revision shall appoint a chairman from among their members;

11.1.4 A majority of the members of the Board of Revision constitutes a quorum;

11.1.5 A member of the Board of Revision shall not sit and hear an appeal where the member has a direct or indirect interest in the Land to which the appeal relates;

11.1.6 Members of the Board of Revision shall each be reimbursed their reasonable expenses and be paid One Hundred Fifty (\$150.00) Dollars for each day on which they sit.

11.2

11.2.1 A person whose name appears in the assessment roll may, within 30 (thirty) days of the date of mailing of an assessment notice, appeal to the Board of Revision in respect of the following matters:

11.2.1.1 Liability to assessment;

11.2.1.2 The assessed value;

11.2.1.3 Any alleged inequity; or

11.2.1.4 Any alleged error or omission.

11.2.2 A notice of appeal shall be in the form set out in Schedule IV and shall be in writing, signed by the appellant and shall state the particulars and grounds for the appeal.

11.2.3 A notice of appeal shall set out a mailing address to which all notices for the appellant are required to be sent.

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

11.3

11.3.1 On receipt of a notice of appeal, the Board of Revision shall give a notice of hearing to the appellant, the assessor, and any other person whose name appears in the assessment roll in respect of the Land that is the subject of the appeal.

11.3.2 The Board of Revision shall give a notice of hearing by personal service, or if to a body corporate, by registered mail, at least twenty-one (21) days before the sitting of the Board of Revision.

11.4 The Board of Revision may adjourn the hearing of an appeal.

11.5 The Board of Revision may proceed to hear and determine an appeal in the absence of the appellant or any affected person.

11.6

11.6.1 The Board of Revision is not bound by the rules of evidence.

11.6.2 Evidence at a hearing by the Board of Revision need not be given under oath.

11.6.3 The hearing, to the greatest extent possible, shall be conducted in accordance with the customs of the Band. Details of such customs may be obtained from the office of the tax administrator during regular business hours.

11.7 Where the Board of Revision gives a decision with respect to an appeal:

11.7.1 The Board shall forthwith, by mail, notify the appellant, the assessor, and any person whose name appears in the assessment roll in respect of the Land that is the subject of the appeal of the decision of the Board; and

11.7.2 Where applicable, the tax administrator shall amend the assessment roll in accordance with the decision and mail an amended assessment notice to each affected person who is liable to pay the Tax.

11.8 An appellant may appeal the decision of the Board of Revision to the Assessment Appeal Committee within thirty (30) days of the date of mailing of the notice referred to in section 11.7.1 by mailing to the Assessment Appeal Committee an appeal in writing that sets out the grounds for the appeal and is in the form set out in Schedule V.

11.9 The Council shall establish for a term of five (5) years, an Assessment Appeal Committee which shall consist of:

11.9.1 One person who is or was duly qualified to practice law in the Province of Alberta;

11.9.2 One person who has sat as a member of an appeal board to review assessments in and for the Province of Alberta;

11.9.3 One person who is a Member of the Band, who is not a member of the Board of Revision, and who does not have any direct or indirect financial interest in any Land to which the appeal relates;

11.9.4 Members of the Assessment Appeal Committee shall hold office for their full term unless they resign or are dismissed for cause;

11.9.5 Members of the Assessment Appeal Committee shall be reimbursed their reasonable expenses and be paid a fee of One Hundred Fifty (\$150.00) Dollars for each day on which they sit.

11.10 The Assessment Appeal Committee shall:

11.10.1 Hear all appeals from decisions of the Board of Revision to the greatest extent possible in accordance with the customs of the Band. Details of such customs may be obtained from the office of the tax administrator during regular business hours;

11.10.2 Select a Chairman of the Committee who shall supervise and direct the work of the Committee;

11.10.3 At least ten (10) days before the hearing of an appeal, mail to the appellant and the assessor a notice, in the form set out in Schedule VI, of the time and place for the hearing of the appeal, which notice shall specify the nature of the appeal and where applicable mail to any other person that the Committee deems to have relevant information, a request for attendance in the form set out in Schedule VII;

11.10.4 Have the custody of all records, documents, evidence, and proceedings before the Committee;

11.10.5 Have control of its own proceedings in order to fairly and adequately determine any appeal;

11.10.6 Forthwith, by mail, notify the appellant, the assessor, and any person whose name appears in the assessment roll in respect of the Land that is the subject of the appeal of the decision of the Committee; and

11.10.7 Where applicable, request the tax administrator to amend the assessment roll in accordance with the decision of the Committee and request the Tax administrator to mail an amended assessment notice to each affected person who is liable to pay the Tax.

SECTION XII

DUE DATE AND INTEREST

12.1 Subject to sections 12.2 and 12.3, taxes are payable as of June 30 of each year notwithstanding that an appeal is pending.

12.2 Where taxes are due and payable in conjunction with payments of rent under Section XIII, the proportionate payment is due and payable on the dates that the rent is due and payable.

12.3 Where an assessment roll is amended under this By-law, it shall, for the purposes of this section, be deemed to be amended as of the date of adoption of the assessment roll under section 8.5.

12.4 Taxes in arrears or any part shall bear interest at a rate per annum equal to five (5%) percent above the prime rate of interest announced from time to time by Alberta Treasury Branches, any change in the prime rate to be effective on the next business day following such announcement of change, and be compounded annually.

12.5 If Taxes are in arrears and part payment is received, the payment shall be applied firstly to interest and then arrears, and any balance shall be applied on account of current Taxes.

SECTION XIII

PERIODIC PAYMENTS

13.1 The Council may, upon sixty days notice to interested parties, declare that the annual Tax with respect to a particular tract of rented Land, be apportioned throughout the year and be paid to the landowner at the same time as payments of rent.

13.2 Where the Council has entered into an agreement with a landowner, or other person, for the collection of Tax under this section, the receipt by the landowner, or such other person, of payment on account of Tax shall discharge the tenant's liability for Tax to the extent of such payment.

SECTION XIV

RECEIPTS AND CERTIFICATES

14.1 Except where section XIII applies, on receipt of a payment of Taxes, the tax administrator shall issue an official receipt to the payer, and shall enter the number of the receipt on the assessment roll opposite the Land for which the Taxes are paid.

14.2 On a request in writing, the tax administrator shall issue a certificate showing whether Taxes have been paid with respect to any Land, and if not, the amount of Taxes and interest outstanding.

SECTION XV

APPLICATION OF REVENUES

15.1

15.1.1 All monies raised under this By-law shall be placed in a special account.

15.1.2 Monies raised shall include:

15.1.2.1 Taxes;

15.1.2.2 Grants-in-lieu of Taxes;

15.1.2.3 Interest; and

15.1.2.4 Amounts collected on account of costs.

15.1.3 Subject to 15.2, an expenditure made out of monies raised under this By-law shall be made under authority of a separate By-law.

15.2 The following expenditures of funds raised under this By-law are hereby authorized:

15.2.1 Refunds of overpayments and interest;

15.2.2 All expenses of preparation and administration of this By-law;

15.2.3 The remuneration of an assessor and the tax administrator;

15.2.4 All legal costs and other expenses of enforcement of this By-law;

15.2.5 Any refund of monies under Section XVI;

15.2.6 After the obligations set out above are met, any other purposes as determined by the Council.

SECTION XVI

COLLECTION AND ENFORCEMENT

16.1 For the purposes of this section, "Tax Debtor" means a person liable to pay Tax arrears in respect of Land;

16.2

16.2.1 A person named in an assessment roll in any year as having the use, occupation, or possession of Land is liable for all taxes imposed in respect of the Land during the year and all unpaid taxes imposed in previous years.

16.2.2 Taxes are a debt recoverable by action in a court of competent jurisdiction.

16.2.3 A copy of that part of an assessment roll that refers to the taxes payable by the person, certified by the tax administrator as a true copy, is evidence of the debt.

16.2.4 The tax administrator may register a certificate issued under Section 16.2.3 in either 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 2nd following the taxation year in which the Taxes are imposed.

16.3

16.3.1 Taxes that accrue are a special lien on the Land, including any fixtures situate on the Land, and have priority over every subsequently registered claim, privilege, lien, charge, security interest, or encumbrance of every person, from the time of registration under Section 16.2.4, and the special lien and priority are not lost or impaired by reason of any neglect, omission or error.

16.3.2 A special lien attaches to the interest of a subsequent user, possessor, or occupier of the Land regardless of the time the Taxes arose.

16.3.3 Where it is necessary or advisable to protect or enforce the payment of Taxes by a proceeding, it may be done on application by order of a court of competent jurisdiction on such notice that the court considers proper.

16.4

16.4.1 In January following the year for which taxes are imposed, the tax administrator may, by mail and in the form set out in Schedule VIII, notify every person whose name appears in the assessment roll in respect of any Land for which Taxes are in arrears that collection proceedings may start after the expiry of thirty (30) days if taxes and interest are not paid in full.

16.4.2 The tax administrator, with the approval of the Council, may, after the expiry of the thirty (30) day period referred to in Section 16.4.1, commence collection proceedings in accordance with this Section.

16.5

16.5.1 The tax administrator may recover Tax arrears by seizing personal property of the Tax Debtor.

16.5.2 The tax administrator shall, by notice posted in at least three (3) conspicuous public places in the locality where the property distrained is to be sold, give at least fifteen (15) days' notice, in the form set out in Schedule IX, of the time and place of the sale and the name of the Tax Debtor. The tax administrator shall also give notice to any other party with an interest in the distrained personal property by registered mail sent at least (15) days in advance of the time and place of the proposed sale.

16.5.3 The tax administrator shall sell at public auction the property mentioned in section 16.5.1 or as much thereof as may be necessary to pay the arrears of Taxes.

16.5.4 Subject to section 16.5.5, where the Tax Debtor or other interested

party claims the surplus on the sale of the property distrained pursuant to section 16.5.1, the tax administrator shall pay the surplus to the Tax Debtor or other interested party as required by law.

16.5.5 If pursuant to section 16.5.3, the tax administrator sells property, and no person, within five years of the date the property is sold, claims any surplus over the amount of taxes on the grounds that the property sold belonged to him, or that he was entitled by lien or other right to the surplus, the tax administrator shall pay the surplus to the Band.

16.5.6 Where a claim is contested, the tax administrator shall retain any surplus by depositing them into a designated account set up for that purpose with a chartered bank, trust company or treasury branch until the rights of the parties have been determined.

16.6

16.6.1 In January of each year the tax administrator shall give the Tax Debtor notice by registered mail that he has thirty (30) days from the date of mailing the notice to pay the Taxes and that on default of payment, the Tax Debtor's interest in the Land shall be offered for sale.

16.6.2 Where a Tax Debtor fails within thirty (30) days to make the payment referred to in section 16.6.1, the tax administrator may offer for sale the Tax Debtor's interest in the Land.

16.6.3 A sale may be conducted:

16.6.3.1 By public auction in accordance with section 16.5; or

16.6.3.2 Where the Council considers it appropriate, by public tender.

16.6.4 A sale may take place subject to the condition that the purchaser enter into a lease, licence, or permit with respect to the building on the Land.

16.7

16.7.1 Where a sale is to be conducted by public tender, the conditions of sale, method of publication or circulation, and acceptance of any offer shall be at the discretion of the Council acting reasonably.

16.7.2 The Council may, in any sale, set an upset price equal to all Taxes in arrears and taxes for the current year and the upset price shall be the lowest amount for which the Land may be sold.

16.7.3 Where there is no bid equal to or greater than the upset price, the Band will purchase the Land at the upset price.

16.8 Where, pursuant to sections 16.5 or 16.7, the Band acquires Land:

16.8.1 It may sell the Land to any person for not less than the upset price within ninety (90) days of its acquisition; and

16.8.2 If the Land is not sold within ninety (90) days of its acquisition, the Band shall own the Land free and clear of any claim or encumbrance except:

- (a) encumbrances arising from claims of the Crown in Right of Canada;
- (b) irrigation or drainage debentures;
- (c) registered easements and utility rights of way; and
- (d) registered right of entry orders.

16.9

16.9.1 Where the tax administrator receives money in excess of the Taxes, as a result of a sale held pursuant to sections 16.5 or 16.7, the tax administrator shall pay the surplus to the Tax Debtor or such other person that may be entitled to the excess at law.

16.9.2 If the Council does not set an upset price at a sale held pursuant to sections 16.5 or 16.7, and the Land is sold for less than the Taxes owed, the debt for any deficiency is extinguished.

16.10 Where Land is purchased by the Band pursuant to section 16.7.3, the Band is entitled to the quiet and peaceable possession of the Land, including improvements, and the tax administrator may enter on the Land and take possession of the Land for and in the name of the Band, and if in so doing resistance is encountered, an application may be made to a court of competent jurisdiction for an order for the possession of the Land.

16.11

16.11.1 Where taxes are due on Land occupied by a tenant whose landlord is liable for the Taxes, the tax administrator may, by registered mail in the form set out in Schedule X, give no less than thirty (30) day's notice to the landlord that on default of payment of Taxes the tax administrator shall proceed with collection of rent under this section.

16.11.2 Where a landlord fails to pay Taxes in full within thirty (30) days after the tax administrator gives notice pursuant to section 16.11.1, the tax administrator shall give the tenant notice in writing, in the form set out in Schedule XI, to pay to the Band the rent for the Land as it becomes due from time to time until the amount of the Taxes due are paid.

16.11.3 The Council has the same authority as the landlord to collect rent, whether by distress or otherwise.

16.11.4 A tenant may deduct from his rent any Taxes paid by him as a result of a notice referred to in section 16.11.2.

16.12 Notwithstanding section 16.4, where the Council, acting reasonably, considers it appropriate, it may authorize the tax administrator to commence collection proceedings at any time when the Council believes, on reasonable grounds, that Taxes will be uncollectible after delinquency, either because of the financial condition of the taxpayer or for other suitable reasons.

16.13

16.13.1 Where personal property liable to distress under section 16.5 is under seizure, attachment, has been seized by a sheriff or bailiff of any court, claimed by, or is in possession of, any assignee for the benefit of creditors or any liquidators or any trustee or authorized trustee in bankruptcy, or where that property has been converted into cash and is undistributed, it is sufficient for the tax administrator to, and he shall give to the sheriff, bailiff, assignee, liquidator, trustee, or authorized trustee in bankruptcy, notice of the amount due for Taxes.

16.13.2 Where the tax administrator has given notice under 16.13.1, the person so notified shall pay the tax administrator the amount of the Taxes, after deducting any reasonable cost properly incurred, in preference and prior to any other fees, charges, liens, or claims, whatsoever.

16.14 Where Taxes are in arrears with respect to any Land no person shall remove or acquire any interest in any building or other improvement over, on, or in the Land, or any goods or chattels located on the Land without the consent of the Council.

16.15 If, at any time after notice has been given under section 16.4 or 16.11 and before the expiration of the time allowed before levy by distress can be made, the tax administrator believes on reasonable grounds that a person in possession of property liable to distress is about to move off the Reserve, and the tax administrator swears an Affidavit to that effect before a Justice of the Peace, the Justice may issue a warrant to the tax administrator authorizing him to levy by distress even though the time for payment may not have expired.

16.16 If any Taxes remain unpaid after the expiry of the thirty (30) day period referred to in Section 16.4.1, Council may authorize that any services provided by or through the Band to the person and/or to the Lands be cancelled. The tax administrator shall, by mail and in the form set out in Schedule XII, notify every person whose name appears in the assessment roll in respect of the Land that the services will be discontinued after the expiry of thirty (30) days if taxes and interest are not paid in

full and shall include in such notice the date, time and place within the 30 day period when an appearance before the Council may be made to show cause why the services should not be discontinued. Following the appearance before Council, the Council shall determine whether or not it will discontinue such services.

SECTION XVII
GENERAL AND MISCELLANEOUS

17.1

17.1.1 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:

17.1.1.1 An error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

17.1.1.2 An error or omission in an assessment roll, tax notice, or any notice hereunder; or

17.1.1.3 A failure to do something with the required time.

17.1.2 Section 18.1.1 does not apply with respect to appeals under this By-law.

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

17.3 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.

17.4 This By-law, or such part as is approved, shall come into force and effect on approval by the Minister.

This By-law is hereby enacted by the Council at a duly convened meeting held on the [4th] day of [December] , 1998.

[Eddie Tallman]

Chief

[Dwayne Thunder]

Councillor

[Robert Grey]

Councillor

SCHEDULE I

(Section 6.1)

REQUEST FOR INFORMATION

TO: _____

ADDRESS: _____

RE: _____
(property description)

Pursuant to Section 6.1 of the *Whitefish Lake 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

(Section 8.6.2)

NOTICE OF ASSESSMENT

TO: _____

ADDRESS: _____

RE: _____
(description of land)

Take notice that the *Whitefish Lake Assessment Roll* has been adopted by Band Council Resolution dated the _____ day of _____, 19____, and that in respect of the above-noted tract of 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 Land is _____.

And take notice that you may, within 30 days of the date of mailing of this Assessment Notice, appeal the assessment to the Board of Revision in respect of liability to assessment, assessed value, any alleged inequity or any alleged error or omission. The notice of appeal must be in writing and signed by the appellant, and shall set out a mailing address to which all notices to such appellant may be sent.

DATED AT _____ this _____ day of _____, 19____.

Whitefish Lake Tax Administrator

SCHEDULE III
(Section 10.1.1)
TAX NOTICE

TO: _____

ADDRESS: _____

RE: _____
(description of land)

Pursuant to the provisions of the *Whitefish Lake Property Tax By-law*, taxes in the amount of _____ are hereby levied with respect to the above-noted tract of Land and take notice that said taxes are due and payable forthwith, by cheque payable to the Whitefish Lake First Nation Administration which may be remitted to _____ .

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____ .

Whitefish Lake Tax Administrator

SCHEDULE IV

(Section 11.2.2)

APPEAL TO BOARD OF REVISION

To: Board of Revision

Pursuant to the provisions of the *Whitefish Lake 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

SCHEDULE V

(Section 11.8)

APPEAL TO THE ASSESSMENT APPEAL BOARD

To: The Assessment Appeal Committee

c/o Whitefish Lake First Nation Administration

TAKE NOTICE that I, _____, (name) of _____ (address), an appellant pursuant to section 11.8 of the *Whitefish Lake Property Tax By-law*, hereby appeal the decision of the Board of Revision (describe decision) with respect to the following property:

(Description of Property)

On the following grounds:

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

DATED AT _____ this _____ day of _____, 19__.

PRINTED NAME OF APPELLANT

Appellant's signature

Address

SCHEDULE VI

(Section 11.10.3)

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 Board of Revision 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____, at the following location:

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 VII

(Section 11.10.3)

REQUEST FOR ATTENDANCE

TO: _____

ADDRESS: _____

Whereas an appeal has been filed with respect to a decision of the Board of Revision dated the _____ day of _____, 19____, relating to 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 _____ (give 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 VIII

(Section 16.4.1)

NOTICE OF ARREARS

TO: _____

ADDRESS: _____

RE: _____
(description of property)

Whereas your name appears in the *Whitefish Lake First Nation Property Tax By-law Assessment Roll* in respect of the above-described property.

Take notice that there are arrears of taxes with respect to the above-noted property as follows:

Arrears as of _____	\$ _____
Interest as of _____	\$ _____
Total Arrears	\$ _____

The Whitefish Lake First Nation hereby demands immediate payment in full of the total arrears. Take notice that collection proceedings, at additional cost to you, shall be commenced after the expiry of 30 days from the date of this notice unless the total arrears are paid in full.

The *Whitefish Lake First Nation Property Tax By-law* provides for the enforcement and collection of tax debts. Enforcement procedures may affect your interest in the property and any personal property located on the property and may affect the on-going services being provided to the property.

DATED AT _____ this _____ day of _____, 19__.

Whitefish Lake Tax Administrator

SCHEDULE IX
(Section 16.5.2)
NOTICE OF SALE

RE: _____
(description of property)

Take notice that there are arrears of taxes in the amount of \$ _____ with respect to the above-noted property and that the person(s) liable to pay such arrears is/are as follows:

And take notice that the Whitefish Lake Tax Administrator will be conducting a public auction at _____ (give location) on the _____ day of _____, 19____, at the hour of _____ (a.m./p.m.) for the purpose of selling the following goods and chattels, or so much thereof as may be required to satisfy the said arrears and costs:

(Description of Goods for Sale)

DATED AT _____ this _____ day of _____, 19____.

Whitefish Lake Tax Administrator

SCHEDULE X
(Section 16.11.1)

NOTICE TO LANDLORD

TO: _____

ADDRESS: _____

RE: _____

(description of property)

(name of tenant)

Take notice that there are arrears of taxes with respect to the above-noted property as follows:

Arrears as of _____	\$ _____
Interest as of _____	\$ _____
Total Arrears	\$ _____

And take notice that unless such arrears are paid in full within 30 days of this notice, your tenant may be directed to pay all rentals to the Whitefish Lake First Nation Administration until such time that the arrears of taxes are paid in full.

DATED AT _____ this _____ day of _____, 19__.

Whitefish Lake Tax Administrator

SCHEDULE XI

(Section 16.11.2)

NOTICE TO THE TENANT

TO: _____

ADDRESS: _____

RE: _____
(description of property)

Take notice that Section 16.11 of the *Whitefish Lake Property Tax By-law* provides that where a landlord fails to pay taxes within 30 days after the Whitefish Lake Tax Administrator gives notice to pay such taxes, the Whitefish Lake Tax Administrator shall give notice to the tenant of the landlord to pay to the Whitefish Lake First Nation Administration the rent for the land as it becomes due from time to time until the amount of the taxes due are paid.

And take notice that your landlord, _____, has failed to pay arrears of taxes in the amount of \$ _____ pursuant to a notice under Section 16.11.

And take notice that you are forthwith required to remit all rents to the Whitefish Lake First Nation until such time that the amount of taxes due are paid.

DATED AT _____ this _____ day of _____, 19__.

Whitefish Lake Tax Administrator

SCHEDULE XII

(Section 16.16)

NOTICE OF DISCONTINUANCE OF SERVICE

TO: _____

ADDRESS: _____

RE: _____
(description of property)

Take notice that the taxes for the above property have been due and outstanding for _____ months, and that unless payment in full for this tax debt is received on or before THIRTY (30) DAYS after the date of this Notice, or you have appeared before the Band Council and have shown cause as set out below, the following services provided to this property will be discontinued:

(LIST SERVICES TO BE DISCONTINUED)

And further take notice that you may attend a meeting of the Band Council scheduled for _____ at _____ (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____.

Whitefish Lake Tax Administrator

ADAMS LAKE INDIAN BAND
1999 RATES BY-LAW
BY-LAW NO. 1999-001

[Effective May 31, 1999]

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

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

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

1. This by-law may be cited for all purposes as the *Adams Lake Indian Band 1999 Rates By-law*.

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

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

This by-law is hereby enacted by the Chief and Council of the Adams Lake Indian Band at a duly convened meeting held on the [25th] day of [May], 1999 at the Adams Lake Indian Band Administration Office, Chase, British Columbia.

[Ronnie Jules]

Chief

[Diane Jules]

Councillor

[Cliff Arnouse]

Councillor

[Colleen Foard]

Councillor

[Joyce Pooley]

Councillor

[Kenneth V. Dennis]

Councillor

1999 TAX RATE SCHEDULE

By-law No. 1999-001

SCHEDULE "II"

Property Classes Within Each Taxation District
(Section 18.1)

Column 1	Column 2	Column 3	Column 4	Column 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year	
Taxation District	The whole of the reserve lands of the Adams Lake Indian Band	1. Residential	11.68	<i>11.90</i>
		2. Utilities	59.66	<i>51.49</i>
Adams Lake Indian Band	I.R. #1 to I.R. #5 (shown in bold)	3. Unmanaged Forest Land	N/A	<i>N/A</i>
	<i>I.R. #6 and I.R. #7 (shown in italic)</i>	4. Major Industry	N/A	<i>N/A</i>
		5. Light Industry	35.84	<i>34.05</i>
		6. Business/Other	23.41	<i>26.90</i>
		7. Managed Forest Land	N/A	<i>N/A</i>
		8. Recreational/ Non-Profit	18.18	<i>13.18</i>
		9. Farm	15.94	<i>17.28</i>

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

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

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

[Effective June 28, 1999]

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

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

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

2. The classes of property for the purposes of this by-law are established hereby as set out in the Prescribed Classes of Property Regulation, BC Regulation 438/81, made pursuant to the *Assessment Act* (BC) and in force for 1999.

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

4. For the purpose of section 11 of the *Bonaparte Property Tax By-law* there are hereby established, imposed and levied for the taxation year 1999 the following tax rates, namely for each separate property class within each named reserve the tax rate set out in column 3 of Schedule "A" beside the property class set out in column 2 of Schedule "A".

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

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Bonaparte Indian Band held at Bonaparte Band Hall, Bonaparte I.R. #3, P.O. Box 669, Cache Creek, B.C., V0K 1H0 this 28th day of May, 1999.

A Quorum of Band Council consists of 4 Councillors.

Chief Cherlyn Billy

[Randy Porter]
Councillor Randy Porter

[Dave Antoine]
Councillor Dave Antoine

[Leo Porter]
Councillor Leo Porter

[Tom Basil]
Councillor Tom Basil

Councillor Mike Retasket

Councillor Valerie Morgan

SCHEDULE "A"

Column 1	Column 2	Column 3
Named Reserve	Property Classes	Tax Rate for the Taxation Year (per 1,000 of assessed value)
Upper Hat Creek I.R. #1	1. Residential	9.6101
Lower Hat Creek I.R. #2	2. Utilities	34.0865
Bonaparte I.R. #3	3. Unmanaged Forest Land	14.4346
Loon Lake I.R. #4	4. Major Industry	27.273
Mauvais Rocher I.R. #5	5. Light Industry	36.8338
Grasslands I.R. #7	6. Business & Other	18.4299
	7. Managed Forest Land	13.2995
	8. Recreational Property/ Non-Profit Organization	12.779
	9. Farm	21.262

**CHAWATHIL FIRST NATIONS
1999 RATES BY-LAW
BY-LAW NO. 1999-T01**

[Effective April 16, 1999]

WHEREAS pursuant to the subsection 83(1)(a) of the *Indian Act* the Council of the 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 Chawathil First Nations, (also known as the Hope Indian Band) enacted the *Chawathil First Nation Property Assessment and Taxation By-law* on December 20th, 1994;

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

1. This by-law may be cited for all purposes as the *Chawathil First Nations 1999 Rates By-law*.

2. Pursuant to section 30 of the *Chawathil First Nations 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 *1999 Rates By-law*.

This by-law is hereby enacted by the Council at a duly convened meeting held on the 15th day of February, 1999.

[Ronald John]

Chief

[Ronald Charlie]

Councillor

[Rhoda Peters]

Councillor

[Garry Ewen]

Councillor

SCHEDULE "A"

The Council of the Chawathil First Nations hereby adopts the following taxation rates for the 1999 taxation year for the following classes of property.

Column 1	Column 2
Class of Property as prescribed under Schedule II and section 152 and 156 of the <i>Chawathil First Nations 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>Chawathil First Nation Property Assessment and Taxation By-law</i> .
Class 2 - Utilities	0.05468694
Class 6 - Business and Other	0.02443854

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

[Effective May 31, 1999]

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

Class of Property	Tax Rate
1. Residential	00.00000
2. Utilities	61.93310
3. Unmanaged Forest	00.00000
4. Major Industry	00.00000
5. Light Industry	23.49215
6. Business	25.12080
7. Managed Forest	00.00000
8. Recreation/Non-Profit	00.00000
9. Farm	18.84221

BE IT KNOWN that this By-law entitled the *Rates By-law* which forms part of the *Taxation By-law* passed by Chief and Council and approved by the Minister on June 23, 1993, that being a by-law to establish by by-law a system on the reserve lands of Cheam Indian Band for the fair and equitable taxation for local purposes of land or interests in land including the right to occupy, possess or use lands within the boundaries of the reserves is hereby enacted as *By-law 1999-1* by the Chief and Council of the Cheam Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Council of the Cheam Indian Band held at Cheam Indian Band Administration Office, Rosedale, British Columbia, this [31st] day of May, 1999.

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

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

[Chief June Quipp]
Chief June Quipp

[Darwin Douglas]

Councillor Darwin Douglas

[Sandra Victor]

Councillor Sandra Victor

Councillor Joe Aleck

Councillor Amelia (Amy) Victor

**COLDWATER INDIAN BAND
1999 TAX RATES BY-LAW**

[Effective May 31, 1999]

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

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

NOW BE IT 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 *Coldwater Indian Band 1999 Tax Rates By-law*.

2. Pursuant to section 11 of the *Coldwater Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms an integral part of the *1999 Tax Rates By-law*.

This by-law is hereby enacted by Coldwater Indian Band Council at a duly convened meeting held on the 19th day of May, 1999.

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

Councillor - Jerry Voght

Councillor - Lorraine Moses

[Laura Antoine]
Councillor - Laura Antoine

[S. Ronald Aljam]
Councillor - S. Ronald Aljam

SCHEDULE "A"

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

Column 1	Column 2		
Class of Property as prescribed under Schedule II and Section 11 of the <i>Coldwater Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the <i>Coldwater Property Assessment and Taxation By-law</i> .		
	Local Purposes	B.C. Assessment Authority Levy	Total of all Tax Rates
Class 1 - Residential	7.8952	0.1247	8.0199
Class 2 - Utilities	24.7301	0.5936	25.3237
Class 3 - Unmanaged Forest Land	22.8158	0.3392	23.1550
Class 4 - Major Industry	22.3682	0.7145	23.0827
Class 5 - Light Industry	18.9682	0.3753	19.3435
Class 6 - Business and Other	17.4680	0.3604	17.8284
Class 7 - Managed Forest Land	7.5368	0.3604	7.8972
Class 8 - Recreation Property/ Non-Profit Organization	7.7789	0.1409	7.9198
Class 9 - Farm	8.8789	0.1721	9.0510

**COLUMBIA LAKE INDIAN BAND
1999 RATES BY-LAW
BY-LAW NO. 1999-TX01**

[Effective May 31, 1999]

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

AND WHEREAS the Council of the Columbia Lake Indian Band enacted the *Columbia Lake Indian Band Taxation and Assessment By-law* on March 9, 1992;

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

1. This by-law may be cited for all purposes as the *Columbia Lake Indian Band 1999 Rates By-law*.

2. Pursuant to section 24 of the *Columbia Lake Indian Band Taxation By-law*, the rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *1999 Rates By-law*.

This by-law is hereby enacted by the Council of the Columbia Lake Indian Band at a duly convened meeting held on the [19th] day of [April] , 1999.

[Gayle Michel]

Chief

[Joseph Nicholas]

Councillor

[Delores Nicholas]

Councillor

[Yvonne Armstrong]

Councillor

[Lucille Shovar]

Councillor

SCHEDULE “A”

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

Class of Property	Tax Rate
1. Residential	9.08176
2. Utility	30.87799
3. Unmanaged Forest	0.000000
4. Major Industry	0.000000
5. Light Industry	0.000000
6. Business/Other	21.79623
7. Managed Forest	0.000000
8. Recreational/Non-Profit	0.000000
9. Farm	0.000000

EXPENDITURE BY-LAW

1999 Taxation Year

Property Tax Budget

SCHEDULE "A"

REVENUE

Taxation Revenue	\$ 246,300.00
Interest/Penalties	\$ <u>3,200.00</u>
Total Tax Related Revenue	\$ 249,500.00

EXPENDITURES

Regional District General	\$ 38,000.00
Regional District Hospital	\$ 12,000.00
BCAA Assessment Authority	\$ 3,500.00
General Gov't	\$ 35,000.00
Board of Review	\$ 1,500.00
Legal/Consultants	\$ 3,000.00
Cancom Satellite Service	\$ 2,500.00
Planning/Development	\$ 5,000.00
Recreational Facility Capital	\$ 50,000.00
Public Works	\$ 10,000.00
Building Administration	\$ 5,000.00
Surveyor of Taxes	\$ 40,000.00
MERC's	\$ 4,000.00
Travel/Conference	\$ 5,200.00
Training	\$ 5,000.00
Supplies	\$ 2,000.00
Bank Charges	\$ 300.00
Home Owner Grants (Est.)	\$ 6,500.00
Bad Debt - BC Hydro	\$ <u>21,000.00</u>
Total Expenditures	\$ 249,500.00

KAMLOOPS INDIAN BAND
1999 RATES AND BUDGET BY-LAW

[Effective July 20, 1999]

WHEREAS the Kamloops Indian Band enacted the *Taxation By-law*, the *Assessment By-law* and the *Taxation Expenditure By-law*, duly approved by the Minister of Indian Affairs, pursuant to Section 83 of the *Indian Act*;

AND WHEREAS the *Taxation Expenditure By-law* provides for the Band Council to adopt an annual budget, including the projected revenues for the provision of local government services to the assessment area;

AND WHEREAS the Kamloops Indian Band wishes to establish the annual rates of taxation for the current tax year;

NOW THEREFORE BE IT FURTHER 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) thereof.

1. This by-law may be cited for all purposes as the *Kamloops Indian Band 1999 Rates and Budget By-law*.

2. Pursuant to section 7 of the *Taxation By-law*:

(a) the tax rates for each region and class of property shall be in accordance with Schedule "A" which is attached to and forms part of this By-law;

(b) the levy in respect of the B.C. Assessment Authority shall be as set out in Schedule "B".

3. The budget set out in Schedule "C" shall be the budget for the provision of local government services to the assessment areas for the fiscal year 1999.

APPROVED BY CHIEF AND COUNCIL this 18th day of May, 1999.

[Clarence (Manny) Jules]

Chief

[Clarence Jules, Sr.]

Councillor

[Colleen Mosterd-McLean]

Councillor

[George Casimir]

Councillor

[Fred Camille]

Councillor

[Russell Casimir]

Councillor

[Anne Doucette]

Councillor

[Richard Jules]

Councillor

SCHEDULE "A"

Rates for Region 1

Classes of Prescribed Property	Rate of tax applied against each \$1,000.00 of Net Taxable Value of Property
Class 1 - Residential	13.3363
Class 1.1 - Residential Undeveloped	13.3363
Class 2 - Utilities	59.2245
Class 3 - Managed Forest	0.00
Class 4 - Light Industry	41.9377
Class 5 - Major Industry	75.3323
Class 6 - Business	30.5944
Class 7 - Unmanaged Forest	0.00
Class 8 - Recreation	14.7581
Class 9 - Farm	16.3106

Rates for Region 2

Classes of Prescribed Property	Rate of tax applied against each \$1,000.00 of Net Taxable Value of Property
Class 1 - Residential	6.708127
Class 1.1 - Residential	6.708127
Class 2 - Utilities	22.673470
Class 3 - Managed Forest	0.00
Class 4 - Light Industry	0.00
Class 5 - Major Industry	17.239887
Class 6 - Business	15.965343
Class 7 - Unmanaged Forest	0.00
Class 8 - Recreation	7.110615
Class 9 - Farm	0.00

Rates for Region 3

Classes of Prescribed Property	Rate of tax applied against each \$1,000.00 of Net Taxable Value of Property
Class 1 - Residential	6.708127
Class 1.1 - Residential Undeveloped	6.708127
Class 2 - Utilities	22.673470
Class 3 - Managed Forest	0.00
Class 4 - Light Industry	0.00
Class 5 - Major Industry	17.239887
Class 6 - Business	15.39655345
Class 7 - Unmanaged Forest	0.00
Class 8 - Recreation	7.110615
Class 9 - Farm	0.00

Rates for Region 4

Classes of Prescribed Property	Rate of tax applied against each \$1,000.00 of Net Taxable Value of Property
Class 1 - Residential	6.708127
Class 1.1 - Residential Undeveloped	6.708127
Class 2 - Utilities	22.673470
Class 3 - Managed Forest	0.00
Class 4 - Light Industry	0.00
Class 5 - Major Industry	17.239887
Class 6 - Business	15.965343
Class 7 - Unmanaged Forest	0.00
Class 8 - Recreation	7.110615
Class 9 - Farm	0.00

SCHEDULE "B"

The Authority, in accordance with Section 17(2) of the *Assessment Authority Act*, makes the following by-law:

1999 ASSESSMENT AUTHORITY BY-LAW

For the year 1999, to maintain the operating fund under the *Assessment Authority Act*, there shall be levied on all taxable property in the Province a tax on each class of property prescribed by the Lieutenant Governor in Council under Section 19(14) of the *Assessment Act* at the rate set out in opposite that class in Column 2 of the following table:

Column 1	Column 2
Classes of Prescribed Property under the <i>Assessment Act</i>	Rate of tax applied against each \$1,000.00 of Net Taxable Value of Property
Class 1 - Residential	0.1247
Class 1.1 - Residential Undeveloped	0.1202
Class 2 - Utilities	0.5936
Class 3 - Managed Forest	0.3392
Class 4 - Light Industry	0.7145
Class 5 - Major Industry	0.3753
Class 6 - Business	0.3604
Class 7 - Unmanaged Forest	0.3604
Class 8 - Recreation	0.1409
Class 9 - Farm	0.1721

SCHEDULE "C"

Region 1

1999 Property Tax Budget for Kamloops

GENERAL GOVERNMENT SERVICES

\$ 0.00

General Administration \$ 3,172.88

General Government Services Expenditure Total \$ 3,172.88

PROTECTIVE SERVICES

Fire Protection \$ 2,186.12

Protective Services Expenditure Total \$ 2,186.12

RECREATIONAL AND CULTURAL SERVICES

Library \$ 337.15

Recreational and Cultural Services Expenditure Total \$ 337.15

ENVIRONMENTAL DEVELOPMENT SERVICES

Refuse Disposal (TNRD) \$ 2,703.31

Environmental Development Services Expenditure Total \$ 2,703.31

ENVIRONMENTAL HEALTH SERVICES

Garbage Pick Up \$ 8,071.84

Environmental Health Services Expenditure Total \$ 8,071.84

FISCAL SERVICES

By-laws \$ 3,491.94

Legal Fees \$ 1,000.00

Fiscal Services Expenditure Total \$ 4,491.94

OTHER EXPENDITURES

Rebate \$ 9,201.36

Other Expenditures Expenditure Total \$ 9,201.36

TAXES FOR OTHER GOVERNMENTS

911 Emergency \$ 500.56

Mosquito Control \$ 172.06

BCAA \$ 891.62

Taxes for Other Governments Expenditure Total \$ 1,564.24*Your 1999 Property Tax Budget Total* \$ 31,728.84

SCHEDULE "C"

Region 2, 3 & 4

1999 Property Tax Budget for Kamloops

GENERAL GOVERNMENT SERVICES

Tax Appeals	\$	30,000.00
Tax Administration	\$	103,500.00
Travel & Mileage	\$	7,950.00
Training	\$	2,500.00
General Administration	\$	114,471.49
<i>General Government Services Expenditure Total</i>	\$	258,421.49

PROTECTIVE SERVICES

Fire Protection	\$	74,000.00
<i>Protective Services Expenditure Total</i>	\$	74,000.00

TRANSPORTATION SERVICES

Traffic Signals	\$	3,000.00
Street Lights	\$	20,000.00
Public Works	\$	250,000.00
<i>Transportation Services Expenditure Total</i>	\$	273,000.00

RECREATIONAL AND CULTURAL SERVICES

Local Cultural Facilities	\$	70,000.00
Library	\$	11,447.15
<i>Recreational and Cultural Services Expenditure Total</i>	\$	81,447.15

ENVIRONMENTAL DEVELOPMENT SERVICES

Refuse Disposal (TNRD)	\$	11,447.15
Planning	\$	40,000.00
Engineering	\$	40,000.00
<i>Environmental Development Services Expenditure Total</i>	\$	91,447.15

ENVIRONMENTAL HEALTH SERVICES

Sewer	\$	5,000.00
Capital Projects	\$	14,229.81
Refuse	\$	3,000.00
<i>Environmental Health Services Expenditure Total</i>	\$	22,229.81

FISCAL SERVICES

Debt Charges	\$	1,850.00
Contribution to Reserve Funds	\$	20,616.97
Homeowner Grants	\$	43,000.00
Legal Fees	\$	50,000.00
By-laws	\$	54,300.00
<i>Fiscal Services Expenditure Total</i>	\$	<i>169,766.97</i>

OTHER EXPENDITURES

Office Supplies & Equipment	\$	5,600.00
Office Rent	\$	25,000.00
Computer	\$	8,500.00
Advert/Prof Fees	\$	6,000.00
Rebates	\$	5,000.00
<i>Other Expenditures Expenditure Total</i>	\$	<i>50,100.00</i>

TAXES FOR OTHER GOVERNMENTS

Mosquito Control	\$	5,723.57
BCAA	\$	30,000.00
911 Emergency	\$	17,170.72
<i>Taxes for Other Governments Expenditure Total</i>	\$	<i>52,894.29</i>
<i>Your 1999 Property Tax Budget Total</i>	\$	<i>1,073,306.86</i>

**KWAW KWAW APILT FIRST NATION
EXEMPTION BY-LAW 1999**

[Effective July 20, 1999]

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-law:

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

(a) Any person having property assessed by the head assessor pursuant to the *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 [10th] day of May, 1999.

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

[Betty Henry]

Chief or Councillor

[Donald Charlie]

Councillor

[Kenneth Williams]

Councillor

**KWAW KWAW APILT FIRST NATION
RATES BY-LAW 1999**

[Effective July 20, 1999]

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 1999*.
2. The following rates are hereby imposed and levied for the year 1999.
 - (a) For school purposes on the assessed value of land and improvements taxable for school district purposes, rates appearing in Row "1" of Schedule "A" 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, 1999.

Approved by the Kwaw Kwaw Apilt First Nation, as presented by its duly elected Chief and Council this [10th] day of May, 1999.

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

[Betty Henry]

Chief or Councillor

[Donald Charlie]

Councillor

[Kenneth Williams]

Councillor

**KWAW KWAW APILT FIRST NATION
RATES BY-LAW 1999
SCHEDULE "A"**
1999

PART

A RATE INFORMATION

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

Property Class	Residential	Utilities	Light Industrial	Business/Other	Managed Forest	Rec/Non-Profit	Farm
1 Basic School Tax	4.6434	15.0000	9.9000	9.9000	2.3000	4.5000	6.8000
2 General Tax	5.2025	38.8623	9.8847	11.7055	17.6883	2.3411	10.4049
3 Transit	0.0989	0.3460	0.3361	0.2422	0.2966	0.0989	0.0989
4 Dyking	0.1128	0.8429	0.2144	0.2539	0.3836	0.0508	0.2257
5 Drainage (Land Only)	0.3605	2.6927	0.6849	0.8111	1.2256	0.1622	0.7209
6 Hospital	0.4285	1.4999	1.4570	1.0499	1.2856	0.4285	0.4285
7 Regional District	0.1998	1.4927	0.3797	0.4496	0.6794	0.0899	0.3996
8 BC Assessment	0.1247	0.5936	0.3753	0.3604	0.3604	0.1409	0.1721
Total Tax Levy	11.1711	61.3301	23.2321	24.7726	24.2195	7.8123	19.2506

B FRONTAGE/PARCEL AND OTHER CHARGES

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

**LITTLE SHUSWAP INDIAN BAND
RATES BY-LAW 1999-T02**

[Effective May 31, 1999]

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

Class of Property	Tax Rate I.R. #1, 2, 4, 5
1. Residential	9.546
2. Utilities	52.023
3. Unmanaged Forest Land	9.546
4. Major Industry	9.446
5. Light Industry	23.864
6. Business/Other	19.091
7. Managed Forest Land	9.546
8. Recreational Property/Non-Profit Organization	9.546
9. Farm	9.546

BE IT KNOWN that this by-law entitled the *Rates By-law* which forms part of the Taxation By-law passed by Chief and Council and approved by the Minister on November 30th, 1995, that being a by-law to establish by by-law a system on the reserve lands of the Little Shuswap Indian Band for the fair and equitable taxation for local purposes of land, or interests in land including the right to occupy, possess or use lands within the boundaries of the reserves is hereby enacted as *By-law 1999-T02* by the Chief and Council of the Little Shuswap Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Council of the Little Shuswap Indian Band held at Little Shuswap Indian Band Administration Office, Squilax, British Columbia, this [25th] day of [May], 1999.

Moved by: [Felix Arnouse] Seconded by: [Wes Francois]

A Quorum of Band Council consists of two Councillors.

[Felix Arnouse]
Chief Felix Arnouse

[Dianne Francois]
Councillor Dianne Francois

[Wes Francois]
Councillor Wes Francois

**LOWER KOOTENAY INDIAN BAND
1999 RATES BY-LAW
BY-LAW NO. 1999 TX-01**

[Effective May 31, 1999]

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

AND WHEREAS the Council of the Lower Kootenay Indian Band enacted the *Lower Kootenay Indian Band Taxation and Assessments By-law* on March 9, 1992;

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

1. This by-law may be cited for all purposes as the *Lower Kootenay Indian Band 1999 Rates By-law*.

2. Pursuant to section 24 of the *Lower Kootenay Indian Band Taxation By-law*, the rates for each class of property shall be in accordance with Schedule “A” which is attached and forms part of the *1999 Rates By-law*.

This by-law is hereby enacted by Council at a duly convened meeting held on the [12th] day of [April] , 1999.

Chief Chris Luke

[M. Jason Louie]
Councillor M. Jason Louie

[Arlene Basil]
Councillor Arlene Basil

[Mary Basil]
Councillor Mary Basil

[Anne Jimmie]
Councillor Anne Jimmie

SCHEDULE "A"

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

Class of Property	Tax Rate
1. Residential	11.864501
2. Utilities	37.966404
3. Unmanaged Forest	0.000000
4. Major Industry	0.000000
5. Light Industry	0.000000
6. Business	26.101903
7. Managed Forest	0.000000
8. Recreational/Non-Profit	0.000000
9. Farm	14.830626

EXPENDITURE BY-LAW
For the 1999 Taxation Year
Property Tax Budget
SCHEDULE "A"

Revenue

Taxation Revenue	\$ 45,800.00
Interest/Penalties	\$ <u>1,000.00</u>
	\$ 46,800.00

Expenditures

BCAA Assessment Authority	\$ 600.00
General Gov't	\$ 3,000.00
Administration	\$ 9,100.00
Board of Review	\$ 600.00
Weed Control	\$ 3,000.00
Fire Protection	\$ 1,500.00
Public Works	\$ 15,900.00
Capital Improvement	\$ 2,700.00
Operations & Maintenance	\$ 1,800.00
Reserve Fund	\$ 3,000.00
FNFA	\$ 1,000.00
Homeowner Grants	\$ 300.00
Bad Debt - BC Hydro	\$ <u>4,300.00</u>
	\$ 46,800.00

**LOWER NICOLA INDIAN BAND
1999 ANNUAL TAX RATES BY-LAW**

[Effective May 31, 1999]

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

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

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

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

2. For the purposes of 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 1999 the following tax rates, namely for each separate property class within each separate taxation district the tax rate set out in column 4 of the Schedule beside the property class set out in column 3 of the Schedule.

3. This by-law may be cited for all purposes as the *1999 Annual Tax Rates By-law*.

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

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Lower Nicola Band held at the Lower Nicola Council Offices, Nicola Mameet Indian Reserve No. 1, British Columbia, this 19th day of April, 1999.

[Victor York]

Chief Victor York

[Stuart Jackson]

Councillor Stuart Jackson

[Maggie Shuter]

Councillor Maggie Shuter

[Clyde Sam]

Councillor Clyde Sam

[Austin Sterling]

Councillor Austin Sterling

[Patrick Sterling]

Councillor Patrick Sterling

[Jamie Swakum-Antoine]

Councillor Jamie Swakum-Antoine

[Robert Sterling]

Councillor Robert Sterling

SCHEDULE II
1999 ANNUAL RATES SCHEDULE

Property Classes Within Each Taxation District

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Class	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements
Lower Nicola Taxation District	All Reserves; Including:	Class 1 - Residential	12.4760
		Class 2 - Utilities	65.8731
	Nicola Mameet Indian Reserve No. 1	Class 3 - Unmanaged Forest Land	13.0998
	Hamilton Creek Indian Reserve No. 7	Class 4 - Major Industry	53.7714
	Pipseul Indian Reserve No. 3	Class 5 - Light Industry	34.9327
	Joeyaska Indian Reserve No. 2	Class 6 - Business and Other	28.6947
	Logan's Indian Reserve No. 2	Class 7 - Managed Forest Land	6.6123
	Zoht Indian Reserve No's 4, 5 and 14	Class 8 - Recreational Property/ Non-Profit Organization	13.3493
	Speous Indian Reserve No. 8	Class 9 - Farm	19.9616

LOWER NICOLA INDIAN BAND COUNCIL RESOLUTION
1999 PROPERTY TAX BUDGET

General Government Services	
Tax Appeals	\$ 10,000.00
Tax Administration	\$ 70,000.00
General Administration	\$ <u>117,578.00</u>
<i>General Government Services Expenditure Total</i>	\$ 197,578.00
Protective Services	
Fire Protection	\$ 86,000.00
Inspections	\$ 10,000.00
Emergency Measures	\$ 10,000.00
Animal/Pest Control	\$ <u>20,000.00</u>
<i>Protective Services Expenditure Total</i>	\$ 126,000.00
Transportation Services	
Roads and Streets	\$ <u>35,408.00</u>
<i>Transportation Services Expenditure Total</i>	\$ 35,408.00
Recreational and Cultural Services	
Local Cultural and Recreational Facilities	\$ 20,000.00
Cultural Activities	\$ 25,000.00
Recreational Activities	\$ 40,000.00
Community Centre	\$ <u>20,000.00</u>
<i>Recreational and Cultural Services Expenditure Total</i>	\$ 105,000.00
Environmental Health Services	
Refuse	\$ 6,215.00
Public Health	\$ <u>12,242.00</u>
<i>Environmental Health Services Expenditure Total</i>	\$ 18,457.00
Fiscal Services	
Debt Charges	\$ 83,764.00
Contribution to Reserve Funds	\$ <u>203,612.00</u>
<i>Fiscal Services Expenditure Total</i>	\$ 287,376.00
Other Expenditures	
BC Hydro	\$ 34,636.00
Other Bad Debts	\$ 25,000.00
Economic Development	\$ <u>75,000.00</u>
<i>Other Expenditures Expenditure Total</i>	\$ 134,636.00
Taxes for Other Governments	
BCAA	\$ <u>8,224.00</u>
<i>Taxes for Other Governments Expenditure Total</i>	\$ 8,224.00
 <i>1999 Property Tax Budget Total</i>	 \$ <u><u>912,679.00</u></u>

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Lower Nicola Band held at the Lower Nicola Council Offices, Nicola Mameet Indian Reserve No. 1, this 19th day of April, 1999.

[Victor York]

Chief Victor York

[Patrick Sterling]

Councillor Patrick Sterling

[Austin Sterling]

Councillor Austin Sterling

[Clyde Sam]

Councillor Clyde Sam

[Maggie Shuter]

Councillor Maggie Shuter

[Stuart Jackson]

Councillor Stuart Jackson

[Robert Sterling]

Councillor Robert Sterling

[Jamie Swakum-Antoine]

Councillor Jamie Swakum-Antoine

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

[Effective December 23, 1998]

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 the 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 Lower Similkameen Indian Band enacted the *Lower Similkameen Property Assessment and Taxation By-law* on May 31, 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 *Lower Similkameen Indian Band 1998 Rates By-law*.

2. Pursuant to Section 11 of the *Lower 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 hereby enacted by Council at a duly convened meeting held on the 14th day of October, 1998.

Quorum Three (3)

[Moses Louie]

Moses Louie - Chief

[Robert Edward]

Robert Edward - Councillor

Pauline Terbasket - Councillor

[Richard Terbasket]

Richard Terbasket - Councillor

SCHEDULE "A"

Class of Property as prescribed under Schedule II and Section 17 of the *Lower Similkameen Indian Band Property Assessment and Taxation By-law*.

Rate of Tax against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the *Lower Similkameen Band Property and Taxation By-law*.

	Electoral Area G "Jurisdiction 716"	Electoral Area B "Jurisdiction 717"
Class 1 - Residential	8.5184	8.5807
Class 2 - Utilities	28.1261	28.3442
Class 3 - Unmanaged Forest Land	26.4483	26.6978
Class 4 - Major Industry	25.8101	26.0219
Class 5 - Light Industry	22.0856	22.2974
Class 6 - Business and Other	19.8063	19.9589
Class 7 - Managed Forest Land	14.0174	14.1109
Class 8 - Recreational	8.7257	8.788
Class 9 - Farm	9.8582	9.9205

**MUSQUEAM INDIAN BAND
1999 RATES BY-LAW NO. 1999-01**

[Effective May 31, 1999]

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

AND WHEREAS the Council of the Musqueam Indian Band has duly and properly enacted the *Musqueam Indian Band Property Assessment and Taxation By-law*;

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

1. This by-law may be cited for all purposes as the *Musqueam Indian Band 1999 Rates By-law No. 1999-01*.

2. Pursuant to Section 18.1 of the *Musqueam Indian Band Property Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule “A” which is attached, and forms part of the *1999 Musqueam Indian Band Rates By-law No. 1999-01*.

This by-law is hereby enacted by Council at a duly convened meeting held on the 17th day of May, 1999.

[Ernie Campbell]

Chief

[Allyson Fraser]

Councillor

[Myrtle McKay]

Councillor

[Arthur Stogan]

Councillor

[Norman Point]

Councillor

[Howard Grant]

Councillor

[Mary Charles]

Councillor

[Wayne Sparrow]

Councillor

SCHEDULE "A"

The Council of the Musqueam Indian Band hereby adopts the following taxation rates for the 1999 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	6.11106
Class 2 - Utilities	49.59622
Class 3 - Unmanaged Forest Land	0
Class 4 - Major Industry	46.53
Class 5 - Light Industry	42.36672
Class 6 - Business and Other	27.85792
Class 7 - Managed Forest Land	0
Class 8 - Recreation/Non-Profit Organization	8.02295
Class 9 - Farm	1.98665

NADLEH WHUT'EN INDIAN BAND NO. 612
1999 RATES AMENDING BY-LAW
BY-LAW NO. 1999-3

[Effective July 20, 1999]

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

AND WHEREAS the Council of the Nadleh Whut'en Indian Band, enacted the *Nadleh Whut'en Indian Band 1999 Rates By-law, By-law 1998-7* on December 18, 1998;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of amending the *Nadleh Whut'en Indian Band 1999 Rates By-law, By-law No. 1998-7*.

SHORT TITLE

1. This by-law may be cited as the *Nadleh Whut'en Indian Band 1999 Rates By-law Amending By-law*.

2. Schedule "A" of the *Nadleh Whut'en Indian Band 1999 Rates By-law* is amended by deleting it and substituting the following:

SCHEDULE "A"

The Council of the Nadleh Whut'en Indian Band hereby adopts the following taxation rates for the 1999 taxation year for the following classes of property.

Column 1	Column 2
Classes of Property as prescribed under Schedule II and Section 11(2) of the <i>Nadleh Whut'en Indian Band Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Nadleh Whut'en Indian Band Property Assessment and Taxation By-law</i> .
Class 1 - Residential	9.1696
Class 2 - Utilities	26.8323

Class 3 - Unmanaged Forest Lands	24.8836
Class 4 - Major Industry	24.5521
Class 5 - Light Industry	20.8129
Class 6 - Business and Other	18.8872
Class 7 - Managed Forest Land	9.1938
Class 8 - Recreation/Non-Profit Organization	8.352
Class 9 - Farm	9.4283

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

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

Moved by: _____ Seconded by: _____

[Martin Louie]

Chief

[Cecile Ketlo]

Councilor

[Marilyn Luggi]

Councilor

NADLEH WHUT'EN INDIAN BAND NO. 612
1999 RATES BY-LAW
BY-LAW NO. 1998-7

[Effective March 23, 1999]

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

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

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

SHORT TITLE

1. This by-law may be cited for all purposes as the *Nadleh Whut'en Indian Band 1999 Rates By-law*.

PART I

INTERPRETATION

2. Pursuant to Section 11 of the *Nadleh Whut'en Indian Band Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached and forms part of the *1999 Rates By-law*.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Nadleh Whut'en Indian Band held at the Nadleh Whut'en Indian Band Administration Office, this [18th] day of [December], 1998.

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

Moved by: [C. Ketlo] Seconded by: [G. George Jr.]

[Cecile Ketlo]

Chief

[Marilyn Luggi]

Councilor

[George J. George Jr.]

Councilor

SCHEDULE "A"

The Council of the Nadleh Whut'en Indian Band hereby adopts the following taxation rates for the 1999 taxation year for the following classes of property.

Column 1	Column 2
Classes of Property as prescribed under Schedule II and Section 11(2) of the <i>Nadleh Whut'en Indian Band Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Nadleh Whut'en Indian Band Property Assessment and Taxation By-law</i> .
Class 1 - Residential	14.17
Class 2 - Utilities	38.79
Class 3 - Unmanaged Forest Lands	12.41
Class 4 - Major Industry	42.27
Class 5 - Light Industry	10.28
Class 6 - Business and Other	30.12
Class 7 - Managed Forest Land	6.36
Class 8 - Recreation/Non-Profit Organization	13.98
Class 9 - Farm	6.97

NADLEH WHUT'EN INDIAN BAND NO. 612
FINANCIAL ADMINISTRATION BY-LAW
BY-LAW NO. 1998-5

[Effective June 28, 1999]

PREAMBLE

A By-law to regulate the receipt, management, and expenditure of Nadleh Whut'en Indian Band funds and establish the administrative structure of the Nadleh Whut'en Indian Band which manages the funds;

WHEREAS the *Indian Act* provides that Council may, subject to the approval of the Minister of Indian and Northern Development, makes by-laws for the following purposes:

the appropriation and expenditure of moneys of the Nadleh Whut'en Indian Band to defray the Nadleh Whut'en Indian Band expenses,

the appointment of officials to conduct the business of the Council and prescribing their duties, and

with respect to any matters arising out or ancillary to the exercise of the aforementioned power;

AND WHEREAS the Council of the Nadleh Whut'en Indian Band has determined that it is desirable and necessary that a financial management by-law be established for the purposes set out in Section 83(1) of the *Indian Act* and for the better administration of the Nadleh Whut'en Indian Band's business;

NOW THEREFORE the Council of the Nadleh Whut'en Indian Band at a duly convened meeting of the Council enacts the following by-law:

TITLE

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

DEFINITIONS

2. In this by-law:

(a) "agencies" means any board, tribunal, commission, committee of the Nadleh Whut'en Indian Band or any corporate body controlled by the Nadleh Whut'en Indian Band including a society, non-profit corporation or business corporation;

(b) "annual budget" means the forecast of planned expenditures for the forthcoming fiscal year by the Nadleh Whut'en Indian Band;

- (c) “board” shall mean the Nadleh Whut’en Indian Band Treasury Board established pursuant to this by-law;
- (d) “agreement” means any written contract between the Nadleh Whut’en Indian Band and another party or parties, including the federal government, the provincial government or a third party, pursuant to which money is to be paid to the Nadleh Whut’en Indian Band;
- (e) “council” shall mean the Chief and Council of the Nadleh Whut’en Indian Band;
- (f) “department” means an administrative division of the Nadleh Whut’en Indian Band Government as established from time to time by Council and includes service centers, administrative units and other internal organizational units of the Nadleh Whut’en Indian Band administration;
- (g) “Nadleh Whut’en Indian Band funds” means all moneys belonging to the Nadleh Whut’en Indian Band and includes:
- (i) all revenues of Nadleh Whut’en Indian Band including land claim funds,
 - (ii) money borrowed by the Nadleh Whut’en Indian Band,
 - (iii) money received or collected on behalf of Nadleh Whut’en Indian Band, and
 - (iv) all moneys that are received or collected by the Nadleh Whut’en Indian Band pursuant to any agreement or funding arrangement and is to be disbursed for a purpose specified by Council or pursuant to that agreement or funding arrangement,
- but does not include:
- (v) money received as resource revenues payable into the Nadleh Whut’en Indian Band trust account by the Government of Canada,
 - (vi) money received by the Nadleh Whut’en Indian Band on behalf of an individual or corporate entity, where Council has approved an alternative arrangement for the managing of the money pursuant to Section 74, of this by-law, and
- (h) “resolution” means a decision made at a meeting of a quorum of Council.

APPLICATION

3. This by-law governs the receipt, management, and expenditure of Nadleh Whut’en Indian Band funds and the administrative organization of the Nadleh Whut’en Indian Band to manage the funds. Any other by-law or resolution enacted by Chief and Council that is inconsistent with this by-law shall be null and void to the extent of such inconsistency.

4. This by-law applies to all Nadleh Whut'en Indian Band departments and agencies in receipt of Nadleh Whut'en Indian Band funds.

TREASURY BOARD

5. A Treasury Board of the Nadleh Whut'en Indian Band is hereby established and shall continue in existence notwithstanding changes in its membership from time to time.

6. The Board shall consist of 5 members appointed by the Council from time to time with one member being the Band Administrator (Chief Executive Officer).

7. Two of the members of the Board shall be members of the Council.

8. The Chairman shall be elected by the Board and serve for a term of 3 years.

9. The Chairman shall preside over the meetings of the Board and shall, between meetings of the Board, exercise or perform such of the powers, duties or functions of the Board as the Board may determine.

10. The Board shall be responsible for:

(a) the management and control of the collection of Nadleh Whut'en Indian Band funds,

(b) the management and control of the expenditures and disbursements of the Nadleh Whut'en Band,

(c) the maintenance of records of the financial activities of the Nadleh Whut'en Indian Band,

(d) the preparation of the annual budget in accordance with the priorities approved by Council,

(e) the preparation of the financial statements of the Nadleh Whut'en Indian Band,

(f) the reporting and recommending to Council on financial matters, and

(g) all other matters relating to the financial affairs of the Nadleh Whut'en Indian Band not assigned by another by-law or Council resolution to any department or agency.

11. The Board shall prepare or cause to be prepared any amendment to the annual budget for the Nadleh Whut'en Indian Band which shall be submitted to the Council for review and approval.

12. The Board shall maintain or cause to be maintained the financial records of the Nadleh Whut'en Indian Band through the office of the Treasurer and the managers of the departments or agencies.

13. The Board may prescribe the form and content of the financial records and establish the accounting systems of the Nadleh Whut'en Indian Band.

14. A member of the Treasury Board may be removed from office:

- (a) by the Chairman if the member has missed three consecutive scheduled meetings of the Treasury Board,
- (b) by a majority of Council on the recommendation of the Chairman for the members removal, or
- (c) by a unanimous vote of Council.

15. The Chief Financial Officer shall act as the senior administration officer of the Treasury Board and shall assist the Board in carrying out its duties. The Band Council will articulate the specific nature of the duties of the Chief Financial Officer and these will include the planning, organizing, implementing and evaluating functions.

16. To facilitate the role and responsibilities of the Chief Financial Officer a Controller shall be appointed by the Council and is responsible to the Chief Financial Officer for the following:

- (a) the conduct of the administration necessary to discharge the administrative responsibilities of the Board, including staff supervision,
- (b) the administrative supervision of the compilation and preparation of the overall annual budget,
- (c) the preparation of annual financial statements and long-term financial projections and cash flows as required from time to time by the Board,
- (d) monitoring adherence to any agreement and funding arrangements entered into by the Nadleh Whut'en Indian Band or any department or agency,
- (e) administration and supervision of the financial records and reporting systems,
- (f) the maintenance of records of all receipts and expenditures in such a manner so as to facilitate the annual audit, and
- (g) any other task assigned by the Board.

17. The Board shall be responsible for the hiring of the Controller subject to the ratification of the Council and dismissal of the Controller shall be in accordance with the personnel policies of the Nadleh Whut'en Indian Band as established by Council.

COUNCIL'S ROLE

18. The Council shall appoint two Councilors and two persons from the general Nadleh Whut'en Indian Band membership to serve as members of the Board for a period consistent with the term of office of the Band Council.

19. The Council shall oversee the preparation of the annual budget and shall approve the annual budget of the Nadleh Whut'en Indian Band and any amendments thereto.

20. The Council shall receive and approve the annual audit of the Nadleh Whut'en Indian Band.

21. The Council may, upon the recommendation of the Board or upon its own motion, approve of an exception to this by-law by an amending by-law in accordance with Section 83 of the *Indian Act*.

DELEGATION OF AUTHORITY

22. On the recommendation of the Board, the Council may approve the delegation of authority to approve expenditures on behalf of the Nadleh Whut'en Indian Band within the annual budget and consistent with the financial organization of the Nadleh Whut'en Indian Band.

ANNUAL BUDGET

23. The Board shall prepare estimates of the revenues of the Nadleh Whut'en Indian Band for the purpose of preparing the annual budget.

24. Each department manager and agency manager shall prepare the department or agency's annual budget for the operation of the department or agency and shall submit the budget prepared to the Board which shall prepare a consolidated annual budget for the Nadleh Whut'en Indian Band.

25. The annual budget for the Nadleh Whut'en Indian Band and its agencies shall be submitted by the Board to Council for consideration and approval.

26. The Council is solely responsible for the approval of the consolidated annual budget for the Nadleh Whut'en Indian Band and its agencies for each fiscal year.

27. Council may, subject to the provisions of the Nadleh Whut'en Indian Band Customary Election Regulation, increase allocations of funds in the budget, reduce allocations of funds, or reallocate funds to different sectors in the annual budget.

28. The annual budget becomes official upon approval by the Council by resolution.

29. Council may amend the annual budget at any time before or after its implementation.

30. The annual budget shall be made available during regular working hours for inspection by any member of the Nadleh Whut'en Indian Band, and copies are to be provided to Nadleh Whut'en Indian Band members on written request to the Controller upon payment of the cost incurred for the making of the requested copies.

FINANCIAL MANAGEMENT: DEPOSITS

31. There shall be one Consolidated Account established by the Controller at the direction of the Treasury Board into which all Nadleh Whut'en Indian Band funds shall be deposited.

32. The Controller shall ensure the safekeeping of the Nadleh Whut'en Indian Band funds received and shall forthwith deposit all Nadleh Whut'en Indian Band funds to the credit of the Nadleh Whut'en Indian Band Consolidated Account.

33. The Board may authorize the Controller to reallocate funds from the Nadleh Whut'en Indian Band Consolidated Account to other accounts for investment purposes or program and services delivery.

34. Funds in the Consolidated Account shall be administered by the Controller.

35. The interest earned on the Nadleh Whut'en Indian Band funds shall be paid to the Consolidated Account.

36. Operating surpluses as of the end of the fiscal year shall be paid into the Consolidated Account and allocated or expended in accordance with the direction of Council.

FINANCIAL MANAGEMENT: EXPENDITURES

37. All payments and financial commitments shall be in accordance with the annual budget or in accordance with Council resolution.

38. The Board may make accountable advances from the Consolidated Account to an account administered by a department or agency manager on a monthly basis according to the approved annual budget.

39. At the beginning of each fiscal year, each department and agency manager may receive a one month advance or such amount as determined by the annual budget and the cash flow approved annual budget.

40. Where funds have been advanced to a department or agency, the department and agency managers shall report to the Board on the last day of the following month:

- (a) an invoice listing the funds expended in the previous month, and

(b) a trial balance of the receipts and disbursements for the previous month.

41. The invoice listing submitted to the Board shall be reviewed and approved by the Board if reasonably within the approved budget and upon such approval further advance for the next month shall be made to the department or agency.

42. The Board shall deduct from the current month's advance any amounts advanced in prior months which exceed the amount of the expenditures as recorded in the trial balance.

43. The Board may make such adjustments as are required in the last month of the fiscal year to close out the final payment for the year.

FINANCIAL REPORTING: INVOICING

44. No payment shall be made for the performances of work, supply of goods or rendering of services unless the charge in respect of such work, goods or services has been authorized:

- (a) pursuant to a Council resolution,
- (b) by a person delegated to authorize such payment, or
- (c) pursuant to an agreement entered into between the Nadleh Whut'en Indian Band and the person providing such work, goods or services which establishes the amount or a method of calculating the amount, to be charged for such work, goods or services.

45. For all work, goods or services that are provided by or through the Nadleh Whut'en Indian Band or any other person on behalf of the Nadleh Whut'en Indian Band for a fee or other charge, an invoice shall be rendered for payment for the work, goods or services.

46. The Treasurer, department or agency manager each have a role in ensuring invoices are rendered pursuant to this by-law.

AWARDING OF CONTRACTS

47. The Council may appoint by resolution the department or agency managers and other persons as authorized to approve the purchase of goods and services. Any expenditures in the awarding of contracts must receive the prior approval of the Band Council.

48. All orders for work, goods or services provided to the Nadleh Whut'en Indian Band must be recommended to Council by the department or agency manager authorized to approve the purchase of goods or services.

49. Each order for work, goods or services over \$15,000 or such greater amount as approved by Council, unless approved in the annual budget, shall, in

addition to the signature of the department or agency manager, require attestation by the Controller as to availability of funds.

TENDERS

50. Capital purchases up to \$15,000 or such greater amounts as approved by Council may be made by a department or agency manager if approved in the annual budget without going to tender.

51. Capital purchases over \$15,000 and under \$500,000 or in such amounts as approved by Council may be made by invitations to tender.

52. Capital purchases in excess of \$500,000 or such greater amounts as approved by Council must be made by public tender.

53. In emergency situations telephone bids up to \$20,000 or such greater amount as approved by Council may be accepted by a department or agency manager providing a written confirmation follows from the bidder and a record of telephone bids is filed.

54. Invitations to tender shall include:

- (a) the time and date of closing,
- (b) sufficient details from which comparable bids can be made,
- (c) the time, date, and place tenders are to be opened, and
- (d) amount of security deposit if required.

55. The tendering-period is not to be less than five (5) working days, unless in an emergency situation.

56. All tenders are to be returned sealed and addressed to the Nadleh Whut'en Indian Band, clearly marked "Tendered for Nadleh Whut'en Indian Band" and the time and date of receipt is to be recorded on the unopened envelope of tender when received.

57. All tenders received shall be opened in public in the presence of the department or agency manager or other person responsible for the tender process.

58. The name of the tender, project, date of bid and amount shown must be recorded.

59. The lowest tender received shall normally be accepted unless an authorized person deems it in the best interest of the Nadleh Whut'en Indian Band to do otherwise.

60. Where the lowest tender is not accepted, the reasons are to be recorded in the document by the authorized person accepting the contract.

61. Upon acceptance of a tender for the performance of work, goods, or services, a contract is to be signed by both parties and shall be kept as a portion of the records of the Nadleh Whut'en Indian Band.

62. In the event that an official or employee of the Nadleh Whut'en Indian Band has a personal interest in the contract, he shall signify the interest and thereafter refrain from taking part in the discussion or participating in the awarding of the contract.

63. No disbursements or payment on any contract shall be made without supporting documentation as determined by the policies of the Board.

64. A 15% hold-back of final payment or in such amount as may be determined by Board policy shall not be released to a contractor until all work is certified as complete and satisfactory to the Council.

65. The Board may establish policies and procedures for the tender process.

CONFLICT OF INTEREST

66. Any person who holds an office, including that of Chief or Councilor, or employment with the Nadleh Whut'en Indian Band, its departments or agencies, shall not use that office or employment for personal gain to the detriment of the interests of the Nadleh Whut'en Indian Band.

67. "Personal gain" shall mean financial benefit for the individual or for the members of his or her family.

68. "Family" shall mean a spouse, including a common-law spouse, children, parent, brother, sister, father-in-law, mother-in-law, uncle, aunt, grandparent, son-in-law, daughter-in-law, and also includes any relative permanently residing in the person's household.

69. A person may avoid a conflict of interest by disclosing his or her interest prior to the making of a decision and by not participating in the decision.

70. If a person violates the conflict of interest provision Council will, subject to the Nadleh Whut'en Indian Band Personnel Policy, suspend the employee or official from all privileges and benefits of office or employment for a period up to three weeks.

71. The Board may develop detailed conflict of interest rules which shall govern the administration of financial affairs of the Nadleh Whut'en Indian Band which shall take effect upon approval by Council. These detailed conflict of interest rules would support those included under this by-law.

72. An appeal of suspension or dismissal can be made to the Band Council.

AGREEMENTS

73. The Council may approve on behalf of the Nadleh Whut'en Indian Band such agreements of funding arrangements with the federal and provincial governments or with any other party for the provision of funding for the Nadleh Whut'en Indian Band, its agencies and other bodies.

74. Where an agreement or arrangement has been approved under Section 73 and on the recommendation of the Treasury Board, the Council may approve an alternative arrangement for the management of money received.

FISCAL YEAR

75. The fiscal year of the Nadleh Whut'en Indian Band Government shall be from April 1 of each year to March 31 in the following year.

AUDIT

76. Council shall appoint by resolution an auditor or auditors annually to audit the books and records of the Nadleh Whut'en Indian Band.

77. The auditor or auditors shall be members of a recognized professional accounting association.

78. The auditor or auditors shall report to Council.

79. The audit shall include all transactions involving the Nadleh Whut'en Indian Band funds.

80. The auditor or auditors are entitled to access:

- (a) all books, records, accounts and vouchers,
- (b) information from any department or agency manager necessary for the completion of the audit,
- (c) Council resolutions and by-laws,
- (d) administration and financial regulations,
- (e) agreements, contracts, and any other related documents.

81. The audit shall be in accordance with generally accepted accounting procedures and shall include a general review of the adequacy of the accounting procedures and systems of control employed to preserve and protect the assets of the Nadleh Whut'en Indian Band.

82. The Board shall provide the auditors with instructions concerning the annual audit and, through the Chief Financial Officer, shall assist the auditor or auditors in the completion of the audit.

83. After the review of the annual audit by the Board, the auditor or auditors shall present the annual audit to the Council upon completion of the annual audit.

84. The audited financial statement shall be accepted by the Council by resolution at a meeting and signed by the Chief and such other person as designated by the Council.

PUBLIC

85. Upon receipt of the auditors report by Council, copies of the report shall be posted in such public places as determined by Council.

86. The Controller shall retain the written report of the auditor, together with the related financial statements; and any member of the Nadleh Whut'en Indian Band may inspect them during regular office hours and may by himself or through his agent, at his own expense, make a copy of the report or any part of it.

AMENDMENTS AND REPEAL

87. A decision made in contravention of this by-law is voidable by vote of a majority of Council.

88. Amendment or repeal of this by-law shall be in the manner stipulated by the *Indian Act*.

Approved and passed at a duly convened meeting of the Nadleh Whut'en Indian Band Council this [18th] day of [December], 1998.

Quorum of 3.

[Cecile Ketlo]

Chief

[Marilyn Luggi]

Councilor

[George J. George Jr.]

Councilor

NADLEH WHUT'EN INDIAN BAND NO. 612
PROPERTY ASSESSMENT AND TAXATION BY-LAW
BY-LAW NO. 1998-6

[Effective April 7, 1999]

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

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

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

SHORT TITLE

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

PART I

INTERPRETATION

2.(1) In this by-law,

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

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

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

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

“assessment area” means lands situated within the boundaries of existing and future Nadleh Whut'en Indian Band Indian Reserves;

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

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

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

“Band” means the Nadleh Whut'en Indian Band.

“Band Council Resolution” or “resolution” means a motion, as recorded in the

minutes of the meeting, passed and approved at a duly convened meeting of the Council pursuant to the consent of a majority of the councilors 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 Nadleh Whut’ en Indian Band as selected according to the custom of the Band.

“Chief and Council” or “Band Council” means the Chief and Council of the Nadleh Whut’ en Indian Band as selected by the custom of the Band.

“Council of the Band” or “Council” means the Chief and Councilors of the Nadleh Whut’ en Indian Band.

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

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

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

in the assessment area.

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

- (a) anything erected or placed in, on, over or under land, whether or not it is so affixed to the land as to become transferred without special mention by a transfer of the land;
- (b) anything erected or placed in or upon, or affixed to an improvement, so that without special mention it would be transferred by a transfer of land;
- (c) any item of immovable machinery and equipment which is prescribed assessable by Band Council Resolution;
- (d) a manufactured home.

“interest in land” means land or improvements, or both, and, without restricting the

generality of the foregoing, includes any interest in land or improvements, the right to occupy, possess or use land or improvements in the reserve.

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

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

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

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

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

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

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

- (a) is used or designed for use as a dwelling or sleeping place, and
- (b) is constructed or manufactured to be moved from one point to another by being towed or carried unless licenced and equipped to travel on a public highway and occupied by a genuine tourist and situated within a mobile home park for a period of less than 60 days.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

“taxation authority” means the Chief and Council of the Nadleh Whut’en Indian Band.

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

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

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

PART II ADMINISTRATION

Tax Administration

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

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

(3) The Council of the Band may

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

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

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

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

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

PART III APPLICATION OF BY-LAW

4. This by-law applies to all land and interests in land within the Reserve and to any lands added to the reserves in the future.

PART IV
LIABILITY TO TAXATION

Taxable Property

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) Without derogating from Council's taxing authority or jurisdiction, 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.

Exemption

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) a building used exclusively for school purposes and the land necessary as the site for the building;
- (c) a building occupied by a religious body and used chiefly for divine service, public worship or religious education, and the land necessary as the site for the building;
- (d) a building, or any part thereof, used as a hospital, other than a private hospital, and the land necessary as the site for the building;
- (e) a building, or any part thereof, used as a university, technical institute, or public college, not operated for profit, and the land necessary as the site for the building;
- (f) an institutional building used chiefly for the purpose of providing housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land necessary as the site for the building; and
- (g) a cemetery to the extent that it is actually used for burial purposes.

7. Notwithstanding section 6, all land and interests in land are liable to service and local improvement charges under Part XVII of this by-law.

8. Where an interest in land is not subject to taxation, 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

Persons Subject to Taxation

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

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

Tax Rates

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

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

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

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

PART VI
INFORMATION FOR ASSESSMENT ROLL

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, in writing and signed, the information requested in Schedule I concerning the land used or occupied by that person and without restricting the generality of the foregoing, including: purchase price; terms and covenants in leases; construction costs; costs of alterations and repairs; or, rents payable, paid or agreed to be paid.

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

PART VII
ASSESSED VALUE

Assessors

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.

Valuation Date

15. The assessor shall carry out a valuation no later than December 31, 1998 which valuation shall constitute the assessed value for tax purposes for 1999.

16. For all years subsequent to 1999 the date of valuation is December 31 of the year prior to which a tax is imposed.

Criteria for Valuation

17.(1) The assessor shall assess interests in land according to the classes of real property established by this by-law.

(2) For the purposes of assessing property pursuant to this by-law the assessor shall utilize the practices and regulations established under British Columbia legislation as amended from time to time.

18.(1) Except as provided in subsections 17(2) and 18(3), the assessor shall value land and improvements at their actual value.

(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 British Columbia:

- (a) the pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, conduits and mains of a telecommunication, trolley coach, bus or electrical power corporation, but not including substations;
- (b) the track in place of a railway corporation;
- (c) the 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 May 15 for the taxation year the assessor shall prepare an assessment roll containing the following particulars:

- (a) the name and last known address of the person assessed;
- (b) a short description of the land;
- (c) the classification of
 - (i) the land, and
 - (ii) the improvements;
- (d) the actual value by classification of
 - (i) the land, and
 - (ii) the improvements;
- (e) the total assessed value;
- (f) the total assessed value of exemptions from taxation, where applicable;
- (g) the total net taxable value; and
- (h) any other necessary information.

20. The assessor 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. The assessor shall set out the value of improvements separately from the value of the bare land on which they are located.

22.(1) A person whose name appears in the assessment shall give written notice to the tax administrator or assessor 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.

23.(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 Nadleh Whut'en Indian Band office by any person during regular business hours.

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

(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.

25. Where the tax assessor 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

Amendment of Assessment Roll

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

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

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

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

Notice of Amended Assessment

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

Under-Assessment

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

(a) a person's failure to disclose information required under this By-law with respect to land or an interest in land; or

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

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

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

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

31. Where the Council of the Band approves an amendment to the assessment roll for the current year, the tax administrator shall refund any excess taxes that have been paid, together with interest at the rate of six (6) per cent 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

Establishment of Assessment Review Committee

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

(a) one person who is or was duly qualified to practice law in the Province of British Columbia, or who is or was a Judge of a Provincial, County or Supreme Court in the Province of British Columbia;

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

(c) one person who is a member of the Nadleh Whut'en Indian Band who does not have any direct or indirect financial interest in any real property assessment to which an appeal relates, as set out in section 37.

(2) Council shall maintain a list of substitute members of the Assessment Review Committee. Where a member of the Assessment Review Committee is disqualified, unable or unwilling to act, Chief and Council shall appoint the first person on the list of substitute members of the Assessment Review Committee to act for the period for which the member of the Assessment Review Committee is unavailable. If for any reason the first person on the list of substitute members is disqualified, unable or unwilling to act, Chief and Council shall appoint the next person on the list until a substitute member of the Assessment Review Committee is able to act.

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

(4) Each member of the Assessment Review Committee and each substitute member actually appointed to act, shall be paid for his or her services as a member of the Assessment Review Committee at \$150.00 per day for time spent on activities related to the Assessment Review Committee.

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

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

33.(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 assessor within 30 days of the mailing of the assessment notice.

Contents of Appeal

(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.

Duties of Committee

34.(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; and
- (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.

(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 the 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 the 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.

Parties

35.(1) The assessor shall be a party to all appeal proceedings under this by-law and the Assessment Review Committee shall give the assessor ten days written 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.

Quorum and Vacancy

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

(2) Where a quorum of the members of an Assessment Review Committee is not present at the time at which a hearing is to be held, the hearing shall be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

(3) All questions respecting 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.

Conflict of Interest

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

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

(b) is the Chief or a member of Council;

- (c) is an employee of the Band or Council;
- (d) has financial dealings with the Band or Council which might reasonably give rise to a conflict of interest and impair that person's ability to deal fairly and impartially with an appeal as required under the terms of this by-law.

Date of Sittings

38.(1) Subject to section 41(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 33; and
- (b) be completed within 90 days of their commencement as set out in subsection 1(a).

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

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

Witnesses and Documents

39.(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 7 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.

Hearing of Appeals

40.(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.

Reference to Band Council

41.(1) Within 7 days from the completion of hearing all appeals, except when the Nadleh Whut'en Indian Band Council has adjourned under subsection 41(2), 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 38(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 assessor to prepare a final assessment roll including any amendments resulting from the decision in subsection (1).

Notice of Decision

(4) Not later than fourteen days from the receipt of the instructions pursuant to subsection (3) the 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.

Amendment of Roll

(6) Where the assessor is directed to amend an assessment roll under subsection (3), the assessor shall do so within fourteen 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 subsections (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

Tax Notice

42.(1) Where the Council adopts an assessment roll, and after notices of assessment are mailed pursuant to section 24, the tax administrator shall mail to every person whose name appears in the assessment roll, a tax notice in the form set out in Schedule 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.

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

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

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

45.(1) Where, 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 tax administrator 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

When Taxes Payable

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

(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 either initiate proceedings in a court of competent jurisdiction or launch an appeal under section 33. 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 Surrendered and Designated Lands Register, kept pursuant to section 55 of the *Indian Act* and the Reserve Land Register, kept pursuant to section 21 of the *Indian Act*, may pay the taxes due and such payment shall extinguish the debt owing to the taxation authority.

47. Where taxes are due and payable in conjunction with payment of rent under Part XIII, the proportionate payment is due and payable on the date that the rent is due and payable.

48. Where an assessment roll is amended under this by-law, it shall, for the purposes of this Part, be deemed to be amended as of the date of adoption of the assessment roll under section 23.

Interest

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

50. Where taxes are in arrears and part payment is received, the payment shall be applied firstly to accrued interest and then arrears, and any balance shall be applied on account of current taxes.

**PART XIII
PERIODIC PAYMENTS**

Payment of Percentage

51. 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.

Payment on Account

52. 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**

Receipt

53. Except where Part XIII applies, on receipt of a payment of taxes, the tax administrator shall issue an official receipt to the taxpayer and shall enter the number of the receipt on the assessment roll opposite the land or interest in land for which the taxes are paid.

Certificate

54. 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**

Application of Revenues

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

- (2) Moneys raised shall include
 - (a) taxes;
 - (b) grants-in-lieu of taxes;

- (c) interest; and
- (d) amounts collected on account of costs.

(3) Subject to section 56, an expenditure made out of moneys raised under this by-law shall be made under authority of a separate by-law.

Authorized Expenditure

56.(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

Costs of Enforcement

57. 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.

Liability for Taxes

58.(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

Taxes are a Special Lien

59.(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 59(1) attaches to the interest in land being taxed, and without limiting the foregoing, attaches to the interest in land of a subsequent holder.

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

(4) The tax administrator may register a certificate issued under section 58(2) in either register on or after January 2 following the taxation year in which the taxes are imposed.

(5) Pursuant to section 59(4), the special lien and encumbrance shall have priority over every subsequently registered claim, privilege, lien, charge, security interest, or encumbrance of every person, from the time of its registration.

(6) When all taxes levied against the interest in land have been paid, the tax administrator shall certify that the special lien and encumbrance against the interest in land has been discharged, and shall register such certification in either register. Such certification shall be sufficient proof of the payment of the taxes and the discharge of the special lien or encumbrance.

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

DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT PROCEEDINGS

List of Unpaid Taxes

60.(1) Except for tax proceedings which have been postponed pursuant to section 60.1(1), on or after January 2 following the 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.

Demand for Payment and Notice of Enforcement Proceedings

(2) Within thirty days of the list pursuant to section 60(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.

Demand for Payment and Notice of 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.

Commencement of Enforcement Proceedings

(4) Upon the expiration of the 30 day period provided in the Demand for Payment and Notice of Enforcement Proceedings delivered pursuant to section 60(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 61, 63, 64, 65, and 66 the Council shall consult with any affected locatee.

Postponement, Reduction and Remission of Taxes

60.1 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.

DISTRESS: SEIZURE OF GOODS*Distress*

61.(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 60 has expired, or upon the expiration of the period specified by the Council pursuant to section 60.1(1), proceedings by way of distress, as set out herein, may be taken by the tax administrator.

Notice of Distress

(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.

Seizure of Property

(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 Council.

DISTRESS: SALE OF GOODS SEIZED BY DISTRESS

Sale of Goods Seized by Distress

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

(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

Sale of Improvements or Proprietary Interest

63.(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 60, or upon the expiration of the period specified by the Council pursuant to section 60.1(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.

By Public Auction

(2) On June 30 following the year in which the taxes are imposed or if enforcement proceedings are postponed under section 60.1(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.

Publication of Auction

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

(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).

Upset Price

(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.

Redemption Period

(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 or 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 portion of the taxes remains outstanding, the disposition of the interest shall be considered final and with Ministerial consent, the purchaser shall obtain title to the interest in land. The tax administrator shall certify the transfer in the form provided in Schedule XIII and shall register it in one or both registries and shall serve it on the tax debtor.

(10) Upon the filing of the certificate provided by subsection (9), the Purchaser shall be substituted for the tax debtor as the holder of the interest in 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

Notice of Cancellation

64.(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 60 has expired, or upon the expiration of the period specified by the Council pursuant to section 60.1(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.

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

(3) Where taxes are not paid before June 30 of the year following the taxation year in which they were imposed or within six months after the specified period if enforcement proceedings are postponed under subsection 60.1(1), Council may direct the tax administrator to cancel the lease, licence or permit to occupy the interest in land. The tax administrator shall certify the cancellation in the form provided in Schedule XV to this by-law and shall register it in the registers.

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

FORFEITURE OF PROPERTY

Forfeiture of Property

65.(1) Notwithstanding any other action for the recovery of taxes set out in this by-law, if any taxes remain unpaid 24 months after the mailing of the Demand for Payment and Notice of Enforcement served pursuant to section 60, the tax debtor's interest in the reserve in respect of which the taxes remain unpaid shall, subject to subsections (2), (3), (4) and (5) herein, be absolutely forfeited.

Notice of Forfeiture

(2) The tax debtor's interest in land shall be forfeited under subsection (1) forty days after the tax administrator serves a Notice of Forfeiture pursuant to subsection (4) in the form set out in Schedule XVI on the tax debtor and on anyone else who may be in lawful possession of the interest in land.

(3) Prior to serving the Notice of Forfeiture pursuant to subsection (4), the tax administrator shall obtain authorization from the Council to proceed by forfeiture.

Contents of Notice of Forfeiture

(4) The Notice of Forfeiture shall state:

- (a) that the interest held by the tax debtor in the reserve is subject to forfeiture under this section,
- (b) the amount of all taxes, costs and fees that are due and payable to the date of the notice,
- (c) the date on which the interest in the reserve held by the tax debtor will forfeit,
- (d) the right to prevent forfeiture by payment under this section, and
- (e) that on forfeiture under this section, the interest held by the tax debtor in the reserve will be forfeited clear of all charges except those rights of way, easements or other such third party interests which otherwise attach to the land or interest in land.

(5) The Notice of Forfeiture shall be mailed or delivered to the tax debtor's last known address or to the address of the person specified in the records of the Taxation Authority.

(6) Where any taxes remain unpaid on December 31 of the second year after the calendar year in which they were imposed, 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 land held by the tax debtor has been forfeited and the Registrar shall record the document cancelling the tax debtor's interest in the registers.

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

ABSCONDING TAXPAYER

Collection Proceedings

66.(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 a court of competent jurisdiction, notwithstanding the fact that the time for payment of taxes has not yet expired.

DISCONTINUANCE OF SERVICES

Discontinuance of Services

67. 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 60 has expired, or upon the expiration of the period specified by Council pursuant to section 60.1(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.

PART XVII

SERVICE AND LOCAL IMPROVEMENT CHARGES

Establishment of Service and Local Improvement Charges

68.(1) The Council of the Band may, by by-law, impose service and local improvement charges applicable to a part of the reserve (hereinafter in this Part called the “area”) to raise money for the following purposes:

- (a) the construction or installation of a highway, lane, sidewalk, boulevard, sanitary or storm sewer, irrigation work, street lights, water supply system, parking facility, gas supply system, drain, or other works that benefit property in the area;
- (b) the maintenance, operation, repair or construction of works;
- (c) 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 l(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.
- (v) If some areas of land in respect of which a local improvement charge

is to be imposed appear to call for a smaller or larger proportionate share of the charge because they are differently sized or shaped from other areas of land, those areas may be assigned the number of units of measurement that the Council considers appropriate to ensure that they will bear a fair portion of the local improvement charge.

(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.

Notice of Charges

69. 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 70 in 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) It shall be sufficient notice under subsection (1)(c) if the address in the current assessment roll is used.

(3) The notice shall state

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

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

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

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

Hearing of Representation

70.(1) On the date and at the time and place set out in the notice referred to in section 71, 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% (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.

71.(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.

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

(2) For greater certainty charges are a special lien under Part XVI.

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

PART XVIII

GENERAL AND MISCELLANEOUS

Interpretation

73.(1) Nothing under this by-law shall be rendered void or invalid, nor shall the liability of any person to pay tax or any other amount under this by-law be affected by:

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
- (b) an error or omission in an assessment roll, tax notice, or any notice hereunder; or
- (c) a failure of the Taxation Authority to do something within the required time.

74. A finding by a court that a provision of this by-law is void or invalid shall not affect the validity or invalidity of the rest of the by-law.

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

Limitation Period

76. No action or proceeding for the return of money paid to the Band, whether under protest or otherwise, on account of a demand, whether valid or invalid, made

for tax or any amount under this by-law shall be commenced after the expiration of 6 months from the making of the payment but the payment shall be deemed to have been voluntarily made.

Extension of Time

77. 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.

Delivery of Notice

78. Where personal service is not required, any notice delivered by the tax administrator or person acting under his direction to a post office or a person authorized by the Canada Post Corporation to receive mail is deemed to have been delivered to the addressee.

By-law Remedial

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

Headnotes, Marginal Notes, etc

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

Coming into Force

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

Enactment

This By-law is hereby enacted by the Council of the Nadleh Whut'en Indian Band at a duly convened meeting held on the [18th] day of [December], 1998.

Quorum of 3.

[Cecile Ketlo]

Chief

[Marilyn Luggi]

Councilor

[George J. George Jr.]

Councilor

GUIDE FORMAT

SCHEDULE I

(section 13)

REQUEST FOR INFORMATION

TO: _____

ADDRESS: _____

RE: _____
(property description)

Pursuant to section 13 of the *Nadleh Whut'en Indian Band Property Assessment and Taxation 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

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

TO: _____

ADDRESS: _____

RE: _____
(description of property or taxable interest)

TAKE NOTICE that the assessment roll has been adopted by Band Council Resolution dated the _____ day of _____, 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 *Nadleh Whut'en Indian Band Property Assessment and Taxation By-law*:

Name(s)

Address(es)

The assessed value of the (classification) land _____

The assessed value of the (classification) improvements _____

The assessed value of exempt land _____

The assessed value of exempt improvements _____

Total assessed value _____

Total net taxable value _____

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

DATED AT _____ this _____ day of _____, 19__ .

Tax Assessor

GUIDE FORMAT
SCHEDULE III
(section 33)

APPEAL TO ASSESSMENT REVIEW COMMITTEE

Pursuant to the provisions of the *Nadleh Whut'en Indian Band Property Assessment and Taxation 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 _____
(office of the assessor)

GUIDE FORMAT

SCHEDULE IV

(section 38(3))

NOTICE OF HEARING

TO: _____

ADDRESS: _____

RE: _____

(description of property)

TAKE NOTICE that the Assessment Review Committee will hear an appeal from a decision of the assessment dated the _____ day of _____, 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

GUIDE FORMAT

SCHEDULE V

(section 39)

REQUEST FOR ATTENDANCE

Whereas an appeal has been filed with respect to the assessment of property described as _____ (description of property), and whereas it has been made to appear that you may have information to assist the Assessment Review Committee.

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

DATED AT _____ this _____ day of _____, 19__ .

Chairman
Assessment Appeal Committee

GUIDE FORMAT

SCHEDULE VI

(section 42)

TAX NOTICE

TO: _____

ADDRESS: _____

RE: _____
(description of land or interest in land)

Pursuant to the provisions of the *Nadleh Whut'en Indian Band Property Assessment and Taxation 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 Nadleh Whut'en Indian Band which may be remitted to _____ .

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

GUIDE FORMAT
SCHEDULE VII
(section 57)

COSTS PAYABLE BY A TAXPAYER
ARISING FROM ENFORCEMENT PROCEEDINGS

- | | |
|--|-------------------------|
| 1. For preparation of and serving any and all notices required by Part XVI on the Taxpayer, Tax Debtor or any other person, newspaper or on any property, etc.: | \$35.00 per notice |
| 2. For attending, investigating, 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 |

GUIDE FORMAT
SCHEDULE VIII
(Subsection 58(2))

CERTIFICATION OF DEBT
OWING BY THE TAXPAYER

PURSUANT TO THE NADLEH WHUT'EN BAND PROPERTY TAX BY-LAW

I, _____, Tax Administrator of the Nadleh Whut'en 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 Nadleh Whut'en Indian Band that refers to 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

GUIDE FORMAT
SCHEDULE IX
(section 60)

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 Nadleh Whut'en Indian Band HEREBY DEMANDS IMMEDIATE PAYMENT IN FULL of the following debt which is due and owing:

Taxes:	\$	_____
Interest:	\$	_____
Other costs:	\$	_____
TOTAL OUTSTANDING TAX DEBT:	\$	_____

TAKE NOTICE THAT the failure to pay in full the above-mentioned tax debt within 30 days from the date of this Demand 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 *Nadleh Whut'en Indian Band Property Assessment and Taxation By-law* contains detailed procedures allowing for the enforcement and collection of a tax debt which is due and owing. These enforcement and collection procedures may affect your property, including personal property located on this property and may affect the on-going services being provided to your property. The remedies and procedures which may be used by the Tax Administrator are set out in the *Nadleh Whut'en Indian Band Property Assessment and Taxation 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

GUIDE FORMAT

SCHEDULE X

(sections 61 and 62)

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 subsection 61(3) of the *Nadleh Whut'en Indian Band Property Assessment and Taxation By-law*, seizing by distress the property described as follows:

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

AND FURTHER TAKE NOTICE THAT failure to pay the outstanding tax debt upon the expiration of the 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 *Nadleh Whut'en Indian Band Property Assessment and Taxation By-law*, you must commence legal proceedings in a court of competent jurisdiction to challenge such seizure within 60 (sixty) days from the date of such seizure, or you will be estopped from denying the validity of both the seizure and the sale of such property.

AND FURTHER TAKE NOTICE THAT upon the expiration of 60 (sixty) days after the property has been seized and the failure to pay the outstanding tax debt or to commence court proceedings as set out above, you will be deemed to have abandoned the property seized and the Tax Administrator may authorize that the property will be sold by public auction. A copy of the Notice of Sale of 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 _____ Newspaper, (one or more newspapers of general local circulation) before the date of sale.

DATED AT _____ this _____ day of _____, 19____.

Tax Administrator

GUIDE FORMAT
SCHEDULE XI
(section 62)

A NOTICE OF SALE OF GOODS SEIZED BY DISTRESS

TAKE NOTICE THAT a sale by public auction for outstanding taxes owed to the Nadleh Whut'en Indian Band will occur on _____, 19__ at _____ o'clock at _____ (location) on the _____ Reserve.

At the above-noted sale, the following goods, seized by Distress pursuant to sections 61 and 62 of the *Nadleh Whut'en Indian Band Property Assessment and Taxation By-law*, will be sold, with the proceeds of such sale being used to pay the outstanding tax debt:

GENERAL DESCRIPTION OF THE GOODS

DATED AT _____ this _____ day of _____, 19__ .

Tax Administrator

GUIDE FORMAT

SCHEDULE XII

(Subsections 63(1) and 63(4))

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

TO: _____

ADDRESS: _____

RE: _____

(description of property)

(interest on reserve)

(description of improvements)

TAKE NOTICE THAT failure to pay all outstanding taxes with respect to the above-mentioned property, being \$ _____, on or before the expiration to 60 (sixty) days after the date of this notice will result in the Tax Administrator for the Nadleh Whut'en 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 Nadleh Whut'en Indian Band Reserve shall be published in the _____ newspaper for 7 (seven) days prior to such sale and disposition, and shall be posted on the above-noted property located on the Reserve.

AND TAKE NOTICE THAT on or before the expiration of 6 (six) months after the above-mentioned sale and disposition, you may redeem your improvements and interest in the Reserve by paying to the 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

GUIDE FORMAT
SCHEDULE XIII
(Subsection 63)

CERTIFICATION OF SALE AND
DISPOSITION OF INTEREST ON RESERVE

RE:

(description of interest on reserve)

(description of improvements)

I, _____, Tax Administrator of the Nadleh Whut'en 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 *Nadleh Whut'en Indian Band Property Assessment and Taxation 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

GUIDE FORMAT
SCHEDULE XIV
(section 64(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

GUIDE FORMAT
SCHEDULE XV
(section 64)

CERTIFICATION OF CANCELLATION OF INTEREST IN THE RESERVE

RE:

(description of property)

(interest on reserve)

I, _____, Tax Administrator for the Nadleh Whut'en Indian Band, hereby certify that the above-mentioned interest on the Nadleh Whut'en Indian Band Reserve has been cancelled or terminated pursuant to section 64(3) of the *Nadleh Whut'en Indian Band Property Assessment and Taxation By-law* as a result of the failure of _____ to pay the outstanding tax debt which was due and payable.

DATED AT _____ this _____ day of _____, 19__.

Tax Administrator

GUIDE FORMAT

SCHEDULE XVI

(section 65(2))

NOTICE OF FORFEITURE

TO: _____

ADDRESS: _____
(description of property)

RE: _____
(interest in the reserve)

TAKE NOTICE THAT taxes imposed by the *Nadleh Whut'en Indian Band's Property Assessment and Taxation By-law* for the above-noted property in the year(s) _____, _____, have been outstanding for two (2) years and pursuant to section _____, the above-noted interest on the Reserve is now subject to forfeiture.

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

ITEMIZED STATEMENT OF ALL TAXES, INCLUDING INTEREST, PENALTIES, COSTS, ETC.

AND FURTHER TAKE NOTICE that unless the above-noted outstanding taxes are paid in full on or before the fortieth day after the date of this notice, the interest you hold in this property will be absolutely and unconditionally forfeited to the Nadleh Whut'en Indian Band. Upon such forfeiture, your interest in the Reserve will vest in the Band clear of all charges except those rights of way, easements or other such third party interests which attach to that Reserve land.

AND FURTHER TAKE NOTICE THAT where any taxes remain unpaid on December 1 of the second year after the calendar year in which they were imposed, the payment of those taxes does not prevent forfeiture unless the payment:

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

DATED AT _____ this _____ day of _____, 19____.

Tax Administrator

GUIDE FORMAT
SCHEDULE XVII
(Subsection 65(7))

CERTIFICATION OF FORFEITURE

RE: _____
(description of property)

(interest on reserve)

I, _____, Tax Administrator for the Nadleh Whut'en Indian Band, hereby certify that resulting from the failure of _____ (Tax Debtor) to pay the outstanding tax debt owing on the above-mentioned interest in the _____ Reserve, such interest has been forfeited to the Nadleh Whut'en Indian Band pursuant to sections _____ and _____ of the *Nadleh Whut'en Indian Band Property Assessment and Taxation By-law*.

DATED AT _____ this _____ day of _____, 19__.

Tax Administrator

GUIDE FORMAT
SCHEDULE XVIII
(section 67)

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

RE: _____
(description of property)

TAKE NOTICE THAT the taxes for the above-noted property have been due and outstanding for _____ months, and that unless payment in full for this tax debt is received on or before 30 (thirty) days after the date of this Notice, or you have appeared before the Band Council and shown cause as set out below, the following services provided to this property will be discontinued:

LIST SERVICES TO BE DISCONTINUED

AND FURTHER TAKE NOTICE THAT you may attend a meeting of the Band Council scheduled for _____, 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

GUIDE FORMAT
SCHEDULE XIX
(Paragraph 69(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 _____ (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
Nadleh Whut'en Indian Band

**PAVILION INDIAN BAND
RATES BY-LAW 1999-T05**

[Effective May 31, 1999]

**SCHEDULE “A”
Prescribed Tax Rates
For the Taxation Year 1999**

Class of Property	Tax Rate
1. Residential	9.3083
2. Utilities	31.1108
3. Unmanaged Forest Land	00.000
4. Major Industry	26.9278
5. Light Industry	23.0542
6. Business/Other	19.0671
7. Managed Forest Land	00.000
8. Recreational/Non-Profit Organization	8.4636
9. Farm	10.8894

BE IT KNOWN that this by-law entitled the *Rates By-law* which forms part of the *Taxation By-law* passed by Chief and Council and approved by the Minister May 25th, 1994, that being a by-law to establish by by-law a system on the reserve lands of the Pavilion Indian Band for the fair and equitable taxation for local purposes of land, or interests in land including the rights to occupy, possess or use lands within the boundaries of the reserves is hereby enacted as *By-law 1999-T05* by the Chief and Council of the Pavilion Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Pavilion Indian Band held at the Pavilion Indian Band Administration Office, Pavilion, British Columbia, this [18th] day of [May], 1999.

Moved by: [Dennis Ned] Seconded by: [Sharon Edwards]

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

[Marvin Bob]

Chief - Marvin Bob

[Dennis Ned]

Councillor - Dennis Ned

[Pat Brady]

Councillor - Pat Brady

[Sharon Edwards]

Councillor - Sharon Edwards

[Aaron Higginbottom]

Councillor - Aaron Higginbottom

**SEABIRD ISLAND INDIAN BAND
RATES BY-LAW 1999-1**

[Effective May 31, 1999]

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

Class of Property	Tax Rate
1. Residential	10.73686
2. Utilities	63.85475
3. Unmanaged Forest	19.87827
4. Major Industry	30.96827
5. Light Industry	27.78455
6. Business	21.51321
7. Managed Forest	23.38154
8. Recreation/Non-Profit	9.45647
9. Farm	18.48332

BE IT KNOWN that this By-law entitled the *Rates By-Law* which forms part of the *Taxation By-law* passed by the Chief and Council and approved by the Minister on July 30, 1993, that being a by-law to establish by by-law a system on the reserve lands of the Seabird Island Indian Band for the fair and equitable taxation for local purposes of land, or interests in land including the right to occupy, possess or use lands within the boundaries of the reserves is hereby enacted as *By-law 1999-1* by the Chief and Council of the Seabird Island Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Council of the Seabird Island Indian Band held at Seabird Island Indian Band Administration Office, Agassiz, British Columbia, this 13th day of May, 1999.

Moved by: [Clifford Pettis] Seconded by: [Clement Seymour]

A Quorum of Band Council consists of 4 Councillors.

[Wayne Bobb]

Chief

[Clement Seymour]

Councillor

[Margaret Pettis]

Councillor

[Richard M. Louie]

Councillor

[Tyrone McNeil]

Councillor

[Marcia Peters]

Councillor

[Clifford Pettis]

Councillor

SHUSWAP INDIAN BAND
1999 RATES BY-LAW
BY-LAW NO. 1999-TX01

[Effective May 31, 1999]

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

AND WHEREAS the Council of the Shuswap Indian Band enacted the *Shuswap Indian Band Taxation and Assessment By-law* on March 9th, 1992;

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

1. This by-law may be cited for all purposes as the *Shuswap Indian Band 1999 Rates By-law*.

2. Pursuant to section 24 of the *Shuswap Indian Band Taxation By-law*, the rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *1999 Rates By-law*.

This by-law is hereby enacted by the Council of the Shuswap Indian Band at a duly convened meeting held on the 25th day of May, 1999.

A Quorum consists of 2 Councillors.

[Paul Sam]

Chief - Paul Sam

[Alice Sam]

Councillor - Alice Sam

[Rosalita Pascal]

Councillor - Rosalita Pascal

SCHEDULE "A"

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

Class of Property	Tax Rate
1. Residential	11.39709
2. Utility	49.00749
3. Unmanaged Forest	0.000000
4. Major Industry	0.000000
5. Light Industry	39.88982
6. Business/Other	26.21331
7. Managed Forest	0.000000
8. Recreational/Non-Profit	11.96695
9. Farm	0.000000

**SKOWKALE FIRST NATION
EXEMPTION BY-LAW 1999**

[Effective July 20, 1999]

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 1999*.

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

Approved by the Skowkale First Nation, as represented by its duly elected Chief and Council, this [10th] day of May, 1999.

[David Sepass]

Chief David Sepass

[Sam Archie]

Councillor

[William Sepass]

Councillor

**SKOWKALE FIRST NATION
RATES BY-LAW 1999**

[Effective July 20, 1999]

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 1999*.
2. The following rates are hereby imposed and levied for the year 1999.
 - (a) For school purposes on the assessed value of land and improvements taxable for school district purposes, rates appearing in Row "1" of Schedule "A" 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, 1999.

Approved by the Skowkale First Nation, as represented by its duly elected Chief and Council, this [10th] day of May, 1999.

[David Sepass]

Chief David Sepass

[Sam Archie]

Councillor

[William Sepass]

Councillor

SKOWKALE FIRST NATION
 RATES BY-LAW 1999
 SCHEDULE "A"
 1999

PART

A RATE INFORMATION

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

Property Class	Residential	Utilities	Light Industrial	Business/Other	Managed Forest	Rec/Non-Profit	Farm
1 Basic School Tax	4.6434	15.0000		9.9000			
2 General Tax	5.2025	38.8623		11.7055			
3 Transit	0.0989	0.3460		0.2422			
4 Dyking	0.1128	0.8429		0.2539			
5 Drainage (Land Only)	0.3605	2.6927		0.8111			
6 Hospital	0.4285	1.4999		1.0499			
7 Regional District	0.1998	1.4927		0.4496			
8 BC Assessment	0.1247	0.5936		0.3604			
Total Tax Levy	11.1711	61.3301	-	24.7726	-	-	-

B FRONTAGE/PARCEL AND OTHER CHARGES

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

SLIAMMON FIRST NATION
1999 ANNUAL TAX RATE BY-LAW

[Effective May 31, 1999]

The Council of the Sliammon First Nation, at a duly convened meeting held on March 24th, 1999 do hereby resolve that:

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

THEREFORE, BE IT RESOLVED that Band Council of the Sliammon First Nation enacts as follows:

1. Schedule "A" annexed hereto (hereinafter called the "Schedule") is hereby declared an integral part of this by-law.

2. For the purpose of subsections 18.1(3) and (4) of the *Sliammon First Nation Property Taxation By-law*, there are hereby established, imposed and levied for the taxation year 1999 the following tax rates, namely for each separate property class within each separate taxation district the tax rates set out in column 4 of the Schedule beside the property class set out in column 3 of the Schedule.

3. This by-law may be cited for all purposes as the *1999 Annual Tax Rate By-law*.

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

Signed by a Quorum of five (5) Councillors.

[Chief Denise Smith]

Chief Denise Smith

[Grace Adams]

Councillor Grace Adams

[Norman Gallagher]

Councillor Norman Gallagher

[Lindsay Louie]

Councillor Lindsay Louie

[Bruce Point]

Councillor Bruce Point

Councillor Kevin Blaney

[L. Maynard Harry]

Councillor L. Maynard Harry

[Walter Paul]

Councillor Walter Paul

Councillor Donna Tom

SCHEDULE "A"
Sliammon Taxation Authority
Classes of Property

Class	Rate
Class 1 - Residential	8.7912
Class 2 - Utilities	31.0201
Class 3 - Unmanaged Forest Land	26.6997
Class 4 - Major Industry	25.9862
Class 5 - Light Industry	22.2424
Class 6 - Business & Other	21.9102
Class 7 - Managed Forest Land	14.1349
Class 8 - Recreation	8.7746
Class 9 - Farm	9.9049

SLIAMMON TAXATION BUDGET

Revenue:

Assessed Values:			Rate	Taxes Payable
Class 1	Residential	\$ 18,197,700.00	8.7912	\$ 159,979.62
Class 6	Commercial	\$ 147,400.00	21.9102	\$ 3,229.56
Class 1 (additional)	Residential			
Class 2	Utilities	\$ 271,300.00	31.0201	\$ 8,415.75
	<i>(excluding BC Hydro)</i>			<i>(\$4,170.80)</i>
		Total Taxes Payable:		\$ 167,454.14
		Less Hog		\$ 11,457.00
		Less Shog		\$ 26,060.44
<i>Total Taxes Collected:</i>				\$ 129,936.70
Additional Revenue:				
	Water User Fee			\$ 7,920.00
	Interest Earned			\$ 3,605.44
Total Revenue				\$ 141,462.14

1999 PROVISIONAL BUDGET

Capital Projects Fund	10% of gross taxes - \$12,764.95	\$ 12,764.95
Income Stabilization Fund	10% of gross taxes - \$12,764.95	\$ 12,764.95
Water User Fee		\$ 7,920.00
99 Regional District Contribution		\$ 34,981.00
<i>Administration Costs:</i>		
Surveyor of Taxes:		
Salary	31533	\$ 37,440.00
Group Insurance		\$ 1,286.00
CPP		\$ 1,069.00
UIC		\$ 1,292.00
WCB		\$ 483.00
Administration		\$ 436.00
Mileage		\$ 300.00
Telephone & Fax		\$ 2,500.00
Rent		\$ 2,400.00
Travel Training		\$ 3,500.00
Contingency		\$ 400.00
Workshops		\$ 1,000.00
	52106	
Technical Support		\$ 2,000.00
Legal Fees		\$ 2,500.00
Appeal Process		\$ 100.00
BCAA		\$ 2,200.00
Total Administrative Costs:		\$ 58,906.00
Total Budget:		<u>\$ 127,336.90</u>

**SONGHEES FIRST NATION
1999 RATES BY-LAW NO. 1999-02**

[Effective May 31, 1999]

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

AND WHEREAS the Council of the Songhees First Nation (also known as the Songhees Indian Band) has duly and properly enacted the *Songhees Indian Band Property Assessment and Taxation By-law*;

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

1. This by-law may be cited for all purposes as the *Songhees First Nation 1999 Rates By-law No. 1999-02*.

2. Pursuant to Section 18.1 of the *Songhees Indian Band Property Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule “A” which is attached, and forms part of the *1999 Songhees First Nation Rates By-law No. 1999-02*.

This by-law is hereby enacted by Council at a duly convened meeting held on the [10th] day of May, 1999.

Chief

[Gary Albany]

Councillor

[Elmer George]

Councillor

[Bernard George]

Councillor

SCHEDULE "A"

The Council of the Songhees First Nation hereby adopts the following taxation rates for the 1999 taxation year for the following classes of property.

Column 1	Column 2
Class of Property as prescribed under Schedule II and Section 18.1 of the <i>Songhees First Nation Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	9.3001
Class 2 - Utilities	47.0917
Class 3 - Unmanaged Forest Land	22.1649
Class 4 - Major Industry	39.8885
Class 5 - Light Industry	27.8177
Class 6 - Business and Other	27.62932
Class 7 - Managed Forest Land	18.57284
Class 8 - Recreation/Non-Profit Organization	10.39855
Class 9 - Farm	11.3479

**SQUAMISH INDIAN BAND
ANNUAL TAX RATES BY-LAW NO. 1, 1999**

[Effective May 31, 1999]

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

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

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

2. For the purposes of subsections 18.1(3) and (4) of the *Squamish Indian Band Property Taxation By-law* there are hereby established, imposed and levied for the taxation year 1999 the following tax rates, namely for each separate property class within each separate taxation district the tax rate set out in column 4 of the Schedule beside the property class set out in column 3 of the Schedule.

3. This by-law may be cited for all purposes as the *Annual Tax Rates By-law No. 1, 1999*.

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

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Squamish Indian Band held at the Squamish Indian Band Administration Office, 320 Seymour Blvd., North Vancouver, British Columbia, V7L 4J5, this 19th day of May, 1999.

Moved by: [Harold Calla] Seconded by: [Donna Billy]

A Quorum of Band Council consists of 8 (eight) Band members.

[Bill Williams]
Chief Bill Williams

Councillor Krisandra Jacobs

[Donna Billy]
Councillor Donna Billy

[Marion Joseph]
Councillor Marion Joseph

Chief Joe Mathias

[Alroy Baker]
Councillor Alroy Baker

[Veronica Baker]
Councillor Veronica Baker

Councillor Gilbert Jacob

[Byron Joseph]

Councillor Byron Joseph

Councillor Tewanee Joseph

[Anthony Moody]

Councillor Anthony Moody

[Orene Brown]

Councillor Orene Brown

[Dennis Joseph]

Councillor Dennis Joseph

[Faye Halls]

Councillor Faye Halls

[Harold Calla]

Councillor Harold Calla

[syexwá liya / Ann Whonnock]

Councillor Ann Whonnock

SCHEDULE “A”

Property Classes within each Taxation District
(Section 15)

Column 1	Column 2	Column 3	Column 4
Name of Taxation	Named Reserves Comprising	Property Classes	Tax Rate for the Taxation Year
Seymour (NVD) Taxation District	The Whole of Seymour Creek Indian Reserve Number 2	1. Residential	7.48616
		2. Utilities	58.76163
		3. Unmanaged Forest Land	0.00000
	That part of Capilano Indian Reserve Number 5 that was within the boundaries of the Corporation of the District of North Vancouver as those boundaries existed as at January 1, 1992.	4. Major Industry	57.70577
		5. Light Industry	36.80651
		6. Business & Other	22.73602
		7. Managed Forest Land	0.00000
		8. Recreational Property/ Non-Profit Organization	10.86594
		9. Farm	0.00000

SCHEDULE "A"

Property Classes within each Taxation District
(Section 15)

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Mission (NVC) Taxation District	The Whole of Mission Indian Reserve Number 1	1. Residential	6.92851
		2. Utilities	59.82302
		3. Unmanaged Forest Land	
		4. Major Industry	54.76239
		5. Light Industry	34.00873
		6. Business & Other	22.12715
		7. Managed Forest Land	0.00000
		8. Recreational Property/ Non-Profit Organization	9.25826
		9. Farm	

SCHEDULE “A”

Property Classes within each Taxation District
(Section 15)

Column 1	Column 2	Column 3	Column 4
Name of Taxation District	Named Reserves Comprising Taxation District	Property Classes	Tax Rate for the Taxation Year
Capilano (WVD) Taxation District	That part of Capilano Indian Reserve Number 5 that was within the boundaries of the Corporation of the District of West Vancouver as those boundaries existed as at January 1, 1992.	1. Residential	6.4856
		2. Utilities	34.1993
		3. Unmanaged Forest Land	13.6382
		4. Major Industry	25.8417
		5. Light Industry	22.9025
		6. Business & Other	18.4557
		7. Managed Forest Land	3.6348
		8. Recreational Property/ Non-Profit Organization	10.1889
		9. Farm	7.2969

**TSAWOUT INDIAN BAND
RATES BY-LAW 1999-TX01**

[Effective May 31, 1999]

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

Class of Property	Tax Rate
1. Residential	9.86882
2. Utility	47.37035
3. Unmanaged Forest	0.00000
4. Major Industry	0.00000
5. Light Industry	0.00000
6. Business/Other	24.42534
7. Managed Forests	0.00000
8. Recreational/Non-Profit	0.00000
9. Farm	0.00000

BE IT KNOWN that this By-Law entitled the *Rates By-law* which forms part of the *Tsawout Indian Band Taxation By-law* passed by Chief and Council and approved by the Minister, May 27, 1994, that being a by-law to establish by by-law a system on the reserve lands of the Tsawout Indian Band for the fair and equitable taxation for local purposes of land, or interest in land including the rights to occupy, possess or use lands within the boundaries of the reserves is hereby enacted as *By-law 1999-TX01* by the Chief and Council of the Tsawout Indian Band.

APPROVED AND PASSED at a duly convened meeting of the Tsawout Indian Band held at the Tsawout Indian Band Administration Office, 7725 Tetayut Road, Saanichton, British Columbia, this [8th] day of [April], 1999.

Moved by: [Stan Sam] Seconded by: [Gus Underwood]

A Quorum of Council consists of [4] Councillors.

[Allan L. Claxton]

Chief

[Stan Sam]

Councillor

[Joel Pelkey]

Councillor

[Gus Underwood]

Councillor

[Harvey Underwood]

Councillor

1999 SIMPLIFIED PROPERTY TAX BUDGET
FOR TSAWOUT FIRST NATION

General Government Services	\$ 190,500.00
Protective Services	\$ 19,000.00
Recreational and Cultural Services	\$ 18,800.00
Environmental Health Services	\$ 50,100.00
Fiscal Services	\$ 347,000.00
Taxes for Other Governments	\$ <u>131,100.00</u>
<i>Your 1999 Property Tax Budget Total</i>	\$ 756,500.00

1999 PROPERTY TAX BUDGET FOR
TSAWOUT FIRST NATION

GENERAL GOVERNMENT SERVICES

Tax Appeals	\$ 1,000.00
Tax Administration	\$ 89,500.00
TSAWOUT BUILDING	\$ 65,000.00
General Administration	\$ 35,000.00
<i>General Government Services Expenditure Total</i>	<i>\$ 190,500.00</i>

PROTECTIVE SERVICES

Animal/Pest Control	\$ 7,000.00
MOSQUITO CONTROL	\$ 12,000.00
<i>Protective Services Expenditure Total</i>	<i>\$ 19,000.00</i>

RECREATIONAL AND CULTURAL SERVICES

Library	\$ 18,800.00
<i>Recreational and Cultural Services Expenditure Total</i>	<i>\$ 18,800.00</i>

ENVIRONMENTAL HEALTH SERVICES

BC HYDRO BAD DEBT	\$ 5,300.00
CRD BAD DEBT	\$ 44,800.00
<i>Environmental Health Services Expenditure Total</i>	<i>\$ 50,100.00</i>

FISCAL SERVICES

Contribution to Reserve Funds	\$ 35,000.00
Homeowner Grants	\$ 270,000.00
CLASS 6 EXEMPTIONS	\$ 7,000.00
SEWER ACQUISITION RESERVE	\$ 35,000.00
<i>Fiscal Services Expenditure Total</i>	<i>\$ 347,000.00</i>

TAXES FOR OTHER GOVERNMENTS

CENTRAL SAANICH MUN. SERVICES	\$ 65,000.00
Regional District Hospital	\$ 22,000.00
FN Finance Authority	\$ 1,100.00
BCAA	\$ 11,000.00
CAPITAL REGION DISTRICT GENERAL	\$ 32,000.00
<i>Taxes for Other Governments Expenditure Total</i>	<i>\$ 131,100.00</i>
<i>Your 1999 Property Tax Budget Total</i>	<i>\$ 756,500.00</i>

**TSAWWASSEN FIRST NATION
1999 RATES BY-LAW**

[Effective May 31, 1999]

WHEREAS the Chief and Council of a band may make by-laws for the purpose of taxation of land or interests in land in a reserve for local purposes pursuant to section 83(1) of the *Indian Act* and with respect to any matter arising out of or ancillary to the exercise of powers under section 83 of the Act;

AND WHEREAS the Council of the Tsawwassen First Nation, also known as the Tsawwassen Indian Band, enacted a taxation by-law (which, as subsequently amended, is hereby referred to as the *Taxation By-law*) and an assessment by-law (which, as subsequently amended, is hereby referred to as the *Assessment By-law*) on March 11, 1994, respectively;

AND WHEREAS the Minister of Indian Affairs and Northern Development approved both the *Taxation By-law* and the *Assessment By-law* on May 26, 1994;

BE IT HEREBY RESOLVED that the Chief and Council of the Tsawwassen First Nation enacts the following by-law pursuant to section 83(1) of the *Indian Act* for the purpose of establishing rates of taxation for the year 1999.

1. This By-law may be cited for all purposes as the *Tsawwassen First Nation 1999 Rates By-law*.

2. The tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *Tsawwassen First Nation 1999 Rates By-law*.

This By-law is hereby enacted by Council at a duly convened meeting held on the 13th day of May, 1999.

A Quorum of Council is 3.

[Kim Baird]

Chief Kim Baird

[Russell Williams]

Councillor

[Tony Jacobs]

Councillor

[Andrea Jacobs]

Councillor

SCHEDULE “A”

Class of Property as prescribed under Section 6 of the *Tsawwassen First Nation Assessment By-law* and the *Tsawwassen First Nation Taxation By-law*. Rate of tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with the *Tsawwassen First Nation Assessment By-law* and the *Tsawwassen First Nation Taxation By-law*.

Class 1 - Residential	9.10
Class 2 - Utilities	52.42
Class 6 - Business	25.297
Class 8 - Recreational/Non-Profit	9.7021

TSLEIL-WAUTUTH FIRST NATION
1999 RATES BY-LAW
BY-LAW NO. 05-20-99

[Effective June 28, 1999]

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

AND WHEREAS the Council of the Tsleil-Waututh First Nation (also known as the Burrard Indian Band) enacted the *Tsleil-Waututh First Nation Property Assessment and Taxation By-law* on March 24, 1997; which said By-law was approved by the Minister of Indian Affairs and Northern Development on September 30, 1997;

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

1. This by-law may be cited for all purposes as the *Tsleil-Waututh First Nation 1999 Rates By-law*.

2. Pursuant to Section 8 of the *Tsleil-Waututh First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *1999 Rates By-law*.

This by-law is hereby enacted by Council at a duly convened meeting held on the 4th day of June, 1999.

[Leonard George]

Chief

[Liana Martin]

Councillor

[Carleen Thomas]

Councillor

[Travis George]

Councillor

SCHEDULE "A"

The Council of the Tsleil-Waututh First Nation (Burrard Indian Band) hereby adopts the following taxation rates for the 1999 taxation year for the following classes of property.

Column 1	Column 2
Class of Property as prescribed under Schedule II and Section 8 of the <i>Tsleil-Waututh First Nation Property Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Parts IV, VII, VIII and IX of the <i>Tsleil-Waututh First Nation Property Assessment and Taxation By-law</i> .
Class 1 - Residential	7.48616
Class 2 - Utilities	58.76163
Class 3 - Unmanaged Forest Land	0.0000
Class 4 - Major Industry	57.70577
Class 5 - Light Industry	36.80651
Class 6 - Business and Other	22.73602
Class 7 - Managed Forest Land	0.0000
Class 8 - Recreation/Non-Profit Organization	10.86594
Class 9 - Farm	0.0000

**TZEACHTEN FIRST NATION
EXEMPTION BY-LAW 1999**

[Effective July 20, 1999]

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 1999*.

(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 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 [12th] day of May, 1999.

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

[Joe Hall]

Chief Joe Hall

[Anthony Malloway]

Councillor

[Glenda Campbell]

Councillor

**TZEACHTEN FIRST NATION
RATES BY-LAW 1999**

[Effective July 20, 1999]

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 1999*.
2. The following rates are hereby imposed and levied for the year 1999.
 - (a) For all general municipal services on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Row "1" of Schedule "A" attached hereto and forming a part hereof;
 - (b) For transit services on the assessed value of land and improvements taxable for regional hospital district purposes, rates appearing in Row "2" of Schedule "A" attached hereto and forming a part hereof;
 - (c) For dyking purposes on the assessed value of land and improvements taxable for general municipal purposes, rates appearing in Row "3" of Schedule "A" attached hereto and forming a part hereof;
 - (d) For drainage 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 hospital purposes on the assessed value of land and improvements taxable for regional hospital district purposes, rates appearing in Row "5" of Schedule "A" attached hereto and forming a part hereof;
 - (f) 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 "6" of Schedule "A" attached hereto and forming a part hereof;
 - (g) 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 "7" 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, 1999.

Approved by the Tzeachten First Nation at a Council meeting held in Chilliwack in the province of British Columbia this [12th] day of May, 1999.

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

[Joe Hall]

Chief Joe Hall

[Anthony Malloway]

Councillor

[Glenda Campbell]

Councillor

TZEACHTEN FIRST NATION
RATES BY-LAW 1999
SCHEDULE "A"
1999

PART

A RATE INFORMATION

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

Property Class	Residential	Utilities	Light Industrial	Business/Other	Managed Forest	Rec/Non-Profit	Farm
1 General Tax	9.8459	53.8623	19.7847	21.6055	19.9883	6.8411	17.2049
2 Transit	0.0989	0.3460	0.3361	0.2422	0.2966	0.0989	0.0989
3 Dyking	0.1128	0.8429	0.2144	0.2539	0.3836	0.0508	0.2257
4 Drainage (Land Only)	0.3605	2.6927	0.6849	0.8111	1.2256	0.1622	0.7209
5 Hospital	0.4285	1.4999	1.4570	1.0499	0.2856	0.4285	0.4285
6 Regional District	0.1998	1.4927	0.3797	0.4496	0.6794	0.0899	0.3996
7 BC Assessment	0.1247	0.5936	0.3753	0.3604	0.3604	0.1409	0.1721
Total Tax Levy	11.1711	61.3301	23.2321	24.7726	24.2195	7.8123	19.2506

B FRONTAGE/PARCEL AND OTHER CHARGES

Description Rate

9 Water Parcel Tax (Except Class 2 Folios)	40.00 per folio
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WESTBANK FIRST NATION
1999 EXPENDITURE BY-LAW ANNUAL BUDGET
BY-LAW NO. 99-TX-03

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, 1999]

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 *1999 Expenditure By-law Annual Budget*.

1. That the following Schedule “1999” 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 [11th] day of [May] , 1999.

[Ron Derrickson]

Chief

[Mike Guevara]

Councillor

[Chad M. Paul]

Councillor

[Tina Alexander]

Councillor

[Wayne Eli]

Councillor

EXPENDITURE BY-LAW ANNUAL BUDGET
SCHEDULE "1999"

	Rate	Residential Class 1	Utilities Class 2	Light Industry Class 5	Business Class 6	Recreation Class 8
Class 1 Residential	11.2206					
Class 2 Utilities	37.0281					
Class 5 Light Industry	25.3586					
Class 6 Business/Other	24.5732					
Class 8 Recreation/Non-Profit	11.5573					
Sewer Parcel Fee	\$20.75					
Budget						
WEN Home Owner Grants	675,000	2,1039	6,9428	4,7547	4,6075	2,1670
Appeal Procedures	10,000	0,0312	0,1029	0,0704	0,0683	0,0321
BCAA	45,000	0,1403	0,4629	0,3170	0,3072	0,1445
Westside Fire Protection	185,000	0,5766	1,9028	1,3032	1,2628	0,5939
Municipal Service Agrmt	169,719	0,5290	1,7457	1,1955	1,1585	0,5449
Public Works	85,000	0,2649	0,8743	0,5987	0,5802	0,2729
Intergovernmental Affairs	175,000	0,5454	1,8000	1,2327	1,1945	0,5618
Parks and Recreation	55,000	0,1714	0,5657	0,3874	0,3754	0,1766
Community Planning	30,000	0,0935	0,3086	0,2113	0,2048	0,0963
Local Government Services	700,281	2,1827	7,2028	4,9328	4,7800	2,2481
Capital Projects	750,000	2,3376	7,7142	5,2830	5,1194	2,4078
Capital Projects Reserve Fund	360,000	1,1221	3,7028	2,5359	2,4573	1,1557
Contingency Reserve Fund	360,000	1,1221	3,7028	2,5359	2,4573	1,1557
	<u>3,600,000</u>	<u>11,2206</u>	<u>37,0281</u>	<u>25,3586</u>	<u>24,5732</u>	<u>11,5573</u>
CORD Sewer Parcel fee	53,328					
	<u>3,653,328</u>					

By-law
By-law

WESTBANK FIRST NATION
1999 TAX RATE SCHEDULE AMENDING BY-LAW
BY-LAW NO. 99-TX-02

[Effective May 28, 1999]

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 taxation for local purposes of land, or interests in land, in the reserve, including rights to occupy, possess or use land in the reserve; and

WHEREAS 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 *1999 Tax Rate Schedule Amending By-law*.

1. That the following Schedule II - 1999 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 23rd, 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 [11th] day of [May] , 1999.

[Ron Derrickson]

Chief

[Chad M. Paul]

Councillor

[Wayne Eli]

Councillor

[Mike Guevara]

Councillor

[Tina Alexander]

Councillor

1999 TAX RATE SCHEDULE

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 1999
Taxation District Westbank First Nation	The reserve lands of the Westbank First Nation I.R. # 9 and I.R. # 10	1. Residential	11.2206
		2. Utilities	37.0281
		3. Unmanaged Forest Land	N/A
		4. Major Industry	N/A
		5. Light Industry	25.3586
		6. Business & Other	24.5732
		7. Managed Forest Land	N/A
		8. Recreational Property/ Non-Profit Organization	11.5573
		9. Farm	N/A

**WESTBANK FIRST NATION
PROPERTY TAXATION AMENDMENT BY-LAW 99-TX-01**

[Effective June 23, 1999]

WHEREAS the Council of the Westbank First Nation deems it advisable and in the best interests of the Westbank First Nation to continue to engage in the taxation for local purposes of land, or interests in land, in the reserve lands of the Westbank First Nation, including rights to occupy, possess or use land in the reserve lands of the Westbank First Nation;

NOW BE IT HEREBY RESOLVED that the *Property Taxation Amendment By-law* be and is hereby enacted for the purpose of continuing assessment and taxation for local purposes of land, or interests in land, in the reserve, including rights to occupy, possess or use land in the reserve, pursuant to the provisions of the *Indian Act* and in particular pursuant to the provisions of subsection 83(1) of the *Indian Act*, and pursuant to the inherent right of self government;

and,

THAT UPON APPROVAL by the Minister of Indian Affairs and Northern Development, the *Property Taxation Amendment By-law* shall come into full force and effect.

1. This *Property Taxation Amendment By-law* amends the *Westbank First Nation Property Taxation By-law 95-TX-08*.

2. Section 12(1) is repealed and replaced with the following:

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

3. Upon approval by the Minister, this by-law shall come into force, and shall be in force with respect to the 1999 taxation year, and following.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Westbank First Nation at the Westbank First Nation Administration Office, 515 Highway 97 South, Kelowna, B.C., this [30th] day of [March] , 1999.

[Ron Derrickson]

Chief

[Mike Guevara]

Councillor

[Tina Alexander]

Councillor

**WHISPERING PINES/CLINTON INDIAN BAND
1999 RATES BY-LAW**

[Effective July 20, 1999]

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

AND WHEREAS the Council of the Whispering Pines/Clinton First Nation, (also known as the Whispering Pines/Clinton Band) enacted the *Whispering Pines/Clinton First Nation Property Taxation By-law* on December 8, 1995;

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

1. This by-law may be cited for all purposes as the *Whispering Pines/Clinton Indian Band 1999 Rates By-law*.

2. Pursuant to Section 11 of the *Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law No. 1 (1995)*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *1999 Rates By-law*.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Whispering Pines/Clinton Indian Band at the Whispering Pines/Clinton Indian Band Administration Office, Whispering Pines I.R. # 4, R.R. # 1, Site 8, Comp. # 4, Kamloops, B.C. V2B 8P6, this [17th] day of [June], 1999.

A Quorum of Council consists of (2) Band Councillors.

[Richard LeBourdais]

Chief Richard LeBourdais

[Joe LeBourdais]

Councillor Joe LeBourdais

[Eugene LeBourdais]

Councillor Eugene LeBourdais

The Council of the Whispering Pines/Clinton Indian Band hereby adopt the following taxation rates for the 1999 taxation year for the following classes of property.

SCHEDULE "A"

Column 1	Column 2
Class of Property as prescribed under Schedule II and Section 17 of the <i>Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law No. 1 (1995)</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the <i>Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law No. 1 (1995)</i> .
	Land & Improvements
Class 1 - Residential	7.3854
Class 2 - Utilities	25.0868
Class 3 - Unmanaged Forest Land	22.8956
Class 4 - Major Industry	22.863
Class 5 - Light Industry	19.1238
Class 6 - Business and Other	17.6696
Class 7 - Managed Forest Land	7.7001
Class 8 - Recreational/Non-Profit Organization	7.8575
Class 9 - Farm	8.9887

A DECLARATION
by the members of the Marcel Colomb First Nation Band
relating to the establishment of the
MARCEL COLOMB FIRST NATION BAND COUNCIL and
CUSTOM ELECTION CODE

[Effective March 12, 1999]

WHEREAS we, the members of the Marcel Colomb First Nation Band, do hereby adopt the *Marcel Colomb Community Code*, the “Oath of Office”, the *Code of Conduct*, the *Marcel Colomb First Nation Band Custom Election Code* and the *Regulations Respecting Management Procedures of the Marcel Colomb First Nation Council*, contained herein;

AND WHEREAS we, the members of the Marcel Colomb First Nation Band, do hereby require, that a chief and council be selected, in accordance with the *Marcel Colomb First Nation Band Custom Election Code*, to administer the affairs of the Marcel Colomb First Nation Band;

AND WHEREAS we, the members of the Marcel Colomb First Nation Band, also require, that upon selection, the chief and each councillor, shall take an Oath of Office and abide by the *Regulations Respecting Management Procedures of the Marcel Colomb First Nation Council*, and declare that they shall abide by the *Community Code*, particularly, the behavior expectations of chief and councillors, stated therein;

NOW THEREFORE for the good government of the Marcel Colomb First Nation Band, we, the members of the Marcel Colomb First Nation Band, do hereby declare, that the chief and each councillor shall be selected in accordance with the election procedures as set out in the *Marcel Colomb First Nation Band Custom Election Code*, and abide by the requirements and conditions as set out in Article I, Article II, Article III, and Article IV, stated herein.

ARTICLE I
THE MARCEL COLOMB FIRST NATION
COMMUNITY CODE*

Preamble:

- This document outlines fundamental entitlements that all residents of the Marcel Colomb First Nation are guaranteed as a protection against the conduct of any individual person or group who resides, works, operates or visits, within the boundaries of the Marcel Colomb First Nation community.

* Printed with permission of Anchorage Consulting, Winnipeg, Manitoba.

- This *Community Code* is not intended to replace or override any provincial, national or international laws designed to offer individual rights protection. This Code was designed to support and reinforce the customary ways of cultural and interpersonal relationships that have been a traditional part of First Nation history. It is a body of universal moral principles, based upon a system of traditional rights, common to all First Nation people.

That which we value:

- we value the spirituality of life in whatever form true value may arise;
- we value our culture, our history and our place in the great Circle of Life;
- we value the sky, land, waters and plants along with all living creatures. These things are ours to share and enjoy as we journey through our life;
- we value children and the joy and sorrow that can accompany their presence;
- we value relatives, friends, elderly people and the members of our community, past and present, who through their strengths and weaknesses helped prepare the world through which we journey;
- we value those amongst us, who for whatever reason, are having difficulty in maintaining their own true circle of life and perhaps the circle of those around them;
- we value the collected wisdom and effort of our people as a whole;
- we value individual freedom, inasmuch as it is used for the betterment of the individual or group and not as a source of that which brings dark shadows into the lives of our people;
- we value the right to share our experience and possessions among those whom we choose;
- we value peace, knowledge, wisdom and goodwill towards all people;

From our leaders we expect:

- fair and impartial judgment, issued without fear or favor;
- decisions made on the basis of providing the greatest good for the greatest number of people;
- leadership offered in an open, nonjudgmental environment;
- honest, moral and ethical dealings in their public and private lives;
- a regular accounting to the people of all decisions and expenditures made;
- the pursuit of community aims rather than those of personal gain;

- a movement toward a safe, caring community, specifically designed to meet the economic, health, social, and emotional needs of all people;
- respect for all views and comments.

Each community member is responsible for:

- demonstrating the dignity and worth of First Nation people;
- their actions within the community;
- recognizing that negative behavior calls into disrepute the dignity and worth of all First Nation people;
- upholding the cultural and collective values of the community;
- maintaining good order and community discipline;
- participating in the operation and events of the community in a manner and form consistent with their skills and abilities;
- extending respect and consideration to all other members of the community;
- sharing with, and providing support to, those in need, regardless of race, religion, ethnic or family origin;
- acting as teacher or leader as the need or requirement arises.

Every adult is entitled to:

- access to support and resources sufficient to maintain a reasonable standard of living;
- access to health and social services consistent with their individual need;
- access to a confidential consultation process that will provide them with fair and impartial advice, on any subject;
- be treated with dignity and respect, regardless of age, origin, disabilities or any other reason;
- speak out on issues which they perceive to affect them, or which, in their judgment, may have an effect on, or within, the community or on any member(s) of the community;
- pursue religious and political objectives according to their conscience or desire, without discrimination or ridicule;
- contribute positively to any aspect of community life;
- participate in the decision-making process of the community.

Every child is entitled to:

- decisions made in their best interests;
- freedom from physical, emotional and sexual abuse;
- adequate and appropriate food, clothing and housing;
- live in a clean, emotionally and physically safe environment;
- receive adequate and appropriate medical, dental and optical care;
- receive an education that considers their potential and/or disabilities;
- a continuous family environment in which they can flourish;
- freedom of thought and conscience;
- reasonable enjoyment of privacy;
- appropriate adult support and supervision;
- be informed of their rights, have their opinion heard, and be included, whenever possible, in any decisions affecting their life.

ARTICLE II

REGULATIONS GOVERNING THE MARCEL COLOMB FIRST NATION BAND CUSTOM ELECTIONS

For the good government of the Marcel Colomb First Nation Band, the council shall consist of one (1) chief and two (2) councillors selected in accordance with section 9(2) of these regulations.

SHORT TITLE

1. These regulations may be cited as the *Marcel Colomb First Nation Band Custom Election Code*.

INTERPRETATIONS

2. In these regulations,

“appeal board” means a committee consisting of 3 First Nation members, as follows:

- (a) one member between 18 and 30 years of age;
- (b) one member between the age of 31 years and 54 years of age;
- (c) one member being at least 55 years of age.

These persons shall be appointed at a general band meeting where candidates are nominated and selection is made by a show of hands. This appeal board will serve only during a particular appeal and will be dismantled upon completion of the appeal.

“candidate” means a First Nation member who:

- (a) is at least 24 years of age on the date of the nomination meeting,
- (b) has been a member of the First Nation for a period of not less than 2 years immediately preceding the day on which the nomination meeting is being held,
- (c) has been nominated to be a candidate pursuant to the provisions of this Code,
- (d) has been resident on the community for a continuous period of 2 years immediately preceding the nomination meeting except for education leave; illness or temporary employment,
- (e) must have at least a grade 8 education or has completed an upgrading course,
- (f) must be free from the use of alcohol, except for medicinal purposes, and, therefore must not, *at any time*, become intoxicated or have intoxicants in his/her possession;

“Code” means the *Marcel Colomb First Nation Band Custom Election Code*;

“council of elders” means a committee of 5 First Nation members who are at least the age of 45 years;

“deputy electoral officer” means any person appointed by the electoral officer for the purposes of a band custom election;

“election” means a band custom election held pursuant to the provisions of this Code;

“election committee” means a committee consisting of 3 reserve members appointed by the chief and council or selected by the members of the First Nation at a “Special Election” set up for that specific purpose and will remain in office for a period of 5 years or until they resign or until they are removed from office. Removal from office will occur if they:

- (a) cease to be a resident of the community, or
- (b) are nominated as a candidate in an election.

“elector” means a person who:

- (a) is a member of the First Nation,
- (b) is the full age of 18 years,
- (c) residency is not a factor;

“electoral officer” means a person appointed by the election committee and may be appointed for an indefinite period of time.

SECTION 1

PRE-NOMINATION PROCEDURE

1.1 The electoral officer shall be appointed not less than thirty (30) days before the date selected by the First Nation council as the date on which the nomination meeting shall be held. In the case of a general election, the date of the nomination meeting shall be within the 45 day period before the end of the term of the First Nation council.

1.2 The electoral officer shall be appointed by band council resolution which will contain his/her full name, the date and time of the nomination meeting, the type of election which is to be held (general election or by-election), as well as any special instructions.

1.3 The electoral officer shall prepare a voters’ list containing the names of all the electors in alphabetical order.

1.4 The electoral officer shall establish an election file and place on this file copies of all documentation associated with the election, and that file shall remain open until such time as the appeal period of fourteen days has expired. The file shall then be closed and kept at the band office.

1.5 The electoral officer shall appoint deputies and interpreters as he deems necessary and shall document the details of this on the election file, subject to section 4.8.

1.6 The electoral officer shall, at least fourteen days before the date set out for the nomination meeting in the B.C.R. appointing him as electoral officer, draft and post a notice of the nomination meeting. The electoral officer shall determine who is an elector and who is eligible to be a candidate prior to the election, subject to paragraph 5.12. The notice of the nomination meeting shall be posted in the band office and other public places as the electoral officer deems necessary.

1.7 The notice of the nomination meeting shall contain and set out:

- (a) the voters’ list;
- (b) those electors who are eligible to be candidates;
- (c) the time, date and place of the nomination meeting;
- (d) the position or positions open for election;
- (e) a copy of this Code.

SECTION 2
NOMINATION ELIGIBILITY

- 2.1** Only electors may nominate or second a nomination of a candidate.
- 2.2** Only electors who meet the requirements of a “candidate” as set out in this Code may be nominated as a candidate.
- 2.3** No elector can nominate or second more than two candidates.
- 2.4** A candidate may run for the position of chief and councillor. If the candidate wins both positions he must choose the position of chief and the candidate for councillor in third position will become the successful candidate for councillor.
- 2.5** All nominated candidates have at least 2 days after the nomination meeting to accept or decline their nomination.
- 2.6** A deposit of fifty dollars (\$50.00) must be posted by all candidates for the position of chief.
- 2.7** A deposit of thirty dollars (\$30.00) must be posted by all candidates for the position of councillor.
- 2.8** The deposit shall be in the form of cash, money order or certified cheque, and a receipt for the deposit shall be given to the candidate by the electoral officer or a deputy. The deposit must be posted within forty-eight (48) hours of the nomination meeting.
- 2.9** If by certified cheque or money order, the deposit shall be made out to the First Nation.
- 2.10** All funds received as deposits during the election process, including funds received pursuant to paragraph 7.5, shall be placed in a special bank account which contains only those funds. These funds shall be held in trust by the electoral officer in this account until the final results of the election are known, including the outcome of any appeals, and then paid out according to the provisions of this Code.
- 2.11** After the appeal period has expired, or after any appeals have been decided, the deposit will be forfeited to the First Nation by all unsuccessful candidates, and these funds shall be used by the First Nation to offset election expenses. The deposit will be returned at this time to all successful candidates.

SECTION 3
NOMINATION MEETING

- 3.1** At the time and place advertised, the electoral officer shall declare the nomination meeting open for the purpose of receiving nominations of candidates for the positions advertised.

3.2 The electoral officer shall keep the meeting open for a minimum of two hours or until such time as all nominations from electors then present have been received, whichever shall last occur, and, thereafter, the meeting may be closed at the direction of the electoral officer.

3.3 The electoral officer shall maintain order at all times during the nomination meeting and may cause to be removed any person who, in his/her opinion, is disrupting or otherwise interfering with the meeting.

3.4 Any elector may propose or second a nomination of any qualified person to serve as the chief or councillor, subject to paragraph 2.3. The electoral officer shall record the name of the candidate, the nominator, and the seconder and shall confirm to the meeting that the proposed candidate is eligible to be elected to the position of chief or councillor of the First Nation.

3.5 Each council member will be required to make a 5 minute speech and then answer questions for 15 minutes to members of the First Nation.

SECTION 4

PRE-ELECTION PROCEDURE

4.1 The electoral officer shall, if the number of candidates nominated does not exceed the number of positions open at the end of the meeting, declare such candidates elected by acclamation.

4.2 If the number of candidates nominated exceed the number of positions open for election, the electoral officer will announce the date of the election. The date of the election shall be within 21 days of the nomination meeting.

4.3 The electoral officer or his deputy, shall without undue delay, post a notice setting out the date, time and place for voting. Such notice shall be posted in the band office and other conspicuous public places as deemed necessary by the electoral officer. This notice shall be posted not less than fourteen (14) days prior to the date selected for the election.

4.4 There will be established one (1) polling station, with the location clearly set out on the notice.

4.5 The electoral officer or his deputy shall have ballot papers prepared in the form prescribed and place on the ballot papers full and complete names, listed in alphabetical order, of all candidates for chief and councillor.

4.6 The electoral officer or his deputy shall obtain sufficient ballot boxes, a sufficient number of ballot papers for the purpose of the election, instruments for marking, a sufficient number of directions for voting as may be required and all other equipment as necessary to establish and equip the voting location.

4.7 The electoral officer or his deputy shall construct or erect polling booths

at the location set out in the notice, and the polling booths shall be such that the privacy of the voter is maintained.

4.8 The electoral officer or his deputy shall, where necessary and when requested, appoint an interpreter, who will be a member of the First Nation, for all voters who are unable to read or are unable because of blindness or other physical cause, to vote in the manner prescribed by section 5.8 and the interpreter shall assist such voter in the presence of the agents of the candidates in the polling place and of no other person, and shall place the marked ballot in the ballot box.

SECTION 5 ELECTION POLL

5.1 The electoral officer with such appointed deputies as he deems necessary shall be in attendance at the time and place as is set out in the notice of poll. Neither the electoral officer or any of his deputies shall be allowed to vote in the election.

5.2 The electoral officer shall immediately before the commencement of the poll open the ballot box and call such persons as may be present to witness that it is empty. He shall then lock the box to prevent it from being opened and shall place it in view for the reception of the ballots and the box shall not be unlocked during the time appointed for taking the poll.

5.3 The electoral officer shall hold the polling booth(s) open from 9:00 a.m. to 6:00 p.m.

5.4 The electoral officer and his deputies shall maintain order at all times in the polling station and may cause to be removed any person who in anyway interferes, disrupts or attempts to influence the orderly conduct of the poll.

5.5 Persons presenting themselves for the purpose of voting shall, upon being confirmed by the electoral officer or his deputies as an elector, be given either:

(a) one ballot paper on which is contained a separate ballot for the candidates for chief and a separate ballot for the candidates for councillors if the number of candidates for chief and councillors can be placed on the one piece of paper. The elector will register his/her vote on the ballot for chief and on the ballot for councillor. A mistake on the ballot for chief does not affect the ballot for councillors and vice versa, or

(b) two (2) ballots, if the number of candidates require this, each of a different color, one color for the election of the chief and one (1) for the election of councillors upon which to register his/her vote.

5.6 All candidates shall be entitled to not more than two (2) scrutines in the polling place at any one time.

5.7 The electoral officer or a deputy shall initial each ballot upon giving it to the elector.

5.8 Each elector, after receiving the ballot, shall proceed to the place provided for marking ballots and shall mark his/her ballot by placing a cross (X) or other mark that clearly indicates the elector's choice, in the space provided on each ballot opposite the name of the candidate, and shall then deposit the ballot in the ballot box supplied. While any elector is in the place provided for marking ballots, no other person, except as provided for in paragraph 4.8, shall be allowed in the same compartment or be in any position from where they can see how the elector is voting.

5.9 The electoral officer or a deputy shall note upon the voters' list any irregularity in connection with voting and shall, specifically, note on the voters' list any ballots marked by the electoral officer or the deputy at the request of an elector, pursuant to paragraph 4.8, but shall not note the candidate for whom the ballot was cast.

5.10 A voter who has inadvertently dealt with his ballot paper(s) in such a manner that it cannot be conveniently used shall return it to the electoral officer or a deputy who shall write the word "canceled" upon the ballot paper(s) and preserve it.

5.11 Any person who has received the ballots and who leaves the polling place without delivering the same to the electoral officer or a deputy in the manner provided, or after receiving the ballots, refuses to vote, shall forfeit his right to vote at the election, and the electoral officer or a deputy shall make an entry in the voters' list in the column for remarks opposite the name of such person to show that such person received the ballots and declined to vote; in which case the electoral officer or the deputy shall mark upon the face of the ballot the word "declined" and all ballots so marked shall be preserved.

5.12 Any person who is a First Nation member who is at least 18 years of age, but whose name does not appear on the voters' list, may present identification and evidence of membership to be verified by the electoral officer or a deputy, and if the electoral officer or a deputy is satisfied that the person is eligible to vote pursuant to the Code, the person's name shall be added to the voters' list and allowed to vote at the polling station.

5.13 Every elector who is in the polling place at 6:00 p.m. shall be entitled to vote before the poll is closed.

SECTION 6

ELECTION TABULATION

6.1 Immediately following the close of the poll, the electoral officer shall, in

the presence of such candidates or their agents, and any elector as may be present, open the ballot box or boxes and:

- (a) examine the ballots and reject any that are not initialed by the electoral officer or a deputy, or any other ballots that, in the electoral officer's opinion, do not give a clear indication of the voter's preference. If any of the ballots (the ballots for the chief or the ballots for the councillors) have more votes than there are vacancies for the position, that ballot shall be rejected. All rejected ballot papers shall be preserved;
- (b) reject any ballot papers upon which anything appears by which the voter can be identified;
- (c) subject to review on the recount or on an election appeal, take a note of any objections made by any candidate or his agent to any of the ballots found in the ballot box and decide any questions arising out of the objections;
- (d) number such objections and place a corresponding number on the back of the ballot paper with the word "allowed" or "disallowed" as the case may be with his initials;
- (e) count the votes given for each candidate from the ballots not rejected and make a written statement of the number of votes given to each candidate and of the number of ballots rejected and not counted by him, which statement shall be then signed by him and other persons authorized to be present as may desire to sign the same;
- (f) in the event of a tie vote for chief or for the councillor position receiving the least number of required votes, a recount shall be held by the electoral officer immediately and this recount shall be final, subject to a successful appeal. If after the recount a tie remains, the tie will be broken by votes cast by the members of the election committee, immediately after the recount.

6.2 After tabulation, the electoral officer shall announce the names of the candidates that received the highest number of votes and publicly declare these candidates elected.

6.3 Following the announcement, the electoral officer shall post in some conspicuous place a statement signed by him showing the number of votes cast for each candidate.

6.4 Following the election announcement, the electoral officer shall complete and sign an election report, in triplicate, which shall contain:

- (a) a list of all candidates;
- (b) the number of ballots cast;
- (c) the number of votes for each candidate;

- (d) the number of spoiled ballots;
- (e) the number of rejected ballots.

6.5 The electoral officer shall forward a copy of the report to:

- (a) the chief and council;
- (b) the Department of Indian and Northern Affairs;
- (c) the First Nation Manager/Administrator.

6.6 An Oath of Office (Appendix I) shall be taken by each newly elected chief and councillor.

6.7 Committee of elders to witness Oath of Office as presented by electoral officer, elder or priest.

SECTION 7

APPEALS PROCEDURE

7.1 An appeal board shall be appointed prior to the election and shall remain in effect until an election appeal is completed, should one occur.

7.2 The appeal board shall supervise and administer all election appeals, in accordance with the provisions of this Code.

7.3 Any candidate in the election, or any elector who gave or tendered his vote at the election, may within fourteen (14) days of the poll, appeal the election if he or she has grounds for believing that there was an error or violation of this Code during the election process that might have affected the outcome of the election.

7.4 An appeal of a First Nation election may be launched in the following manner:

- a) Notice of appeal in writing, containing reasons for the appeal and the required deposit of \$10.00, shall be forwarded to the appeal board.

7.5 Where appeals are received by the election committee, pursuant to this Code:

- a) the appeal board shall, within seven (7) days of the receipt of the appeal, send a copy of the appeal, with supporting documentation, to all candidates in the election and the electoral officer;
- b) any candidate or the electoral officer may within fourteen (14) days of receipt of the appeal, forward to the appeal board a written response to the appeal allegations, together with any supporting documentation;
- c) the appeal board may conduct or authorize such further investigation as it deems appropriate or necessary.

7.6 After a review of all the evidence that it has received the appeal board shall:

- (a) deny the appeal on the grounds that the evidence presented did not reveal an infraction of this Code, or on the grounds that an infraction of this Code was revealed but the infraction did not affect the results of the election; or
- (b) uphold the appeal, and call for a new election for the positions affected. This new election shall take place as soon as possible and shall be conducted pursuant to the provisions of this Code. The appeal board shall, if necessary, give instructions to the electoral officer on how the problems identified in the appeal can be corrected.

SECTION 8

CHIEF AND COUNCILLOR'S POSITION BECOMING VACANT

8.1 A chief or councillor's position on the First Nation Band council automatically becomes vacant if a chief or councillor:

- (a) dies;
- (b) submits his resignation in writing to the council;
- (c) commences a term of imprisonment as a result of being convicted of an indictable offence;
- (d) is appointed as First Nation Administrator, First Nation Treasurer or First Nation Secretary; or
- (e) is declared mentally incompetent in accordance with laws of the province.

8.2 The office of chief or councillor *may* become vacant if:

- (a) a council member has been absent from three council meetings without authorization from a quorum of council or for reasons of illness or incapacity; or
- (b) a chief or councillor is convicted of a summary conviction; or
- (c) is in breach of the *Code of Conduct*. (Appendix II)

Upon receipt of such a complaint by way of a petition by any fifteen electors of the First Nation, the election committee will request that a special band meeting be convened for the purpose of deciding whether the office of the council member should be declared vacant. If at least twenty percent of the electors of the First Nation, voting on the question, decides that the office should be declared vacant, that office, thereupon, becomes vacant.

SECTION 9
SPECIAL PROVISIONS
COMPOSITION OF COUNCIL

9.1 The chief and council shall consist of one (1) chief and two (2) councillors.

TERM OF OFFICE

9.2 The term of office for the First Nation Band council shall be four years, unless, at any time during the first 6 months of the fourth year, the entire council submits their resignation to the election committee, which will become effective, on a specified day, within a three week period. The resignation of these council members will not disqualify them from being candidates in the upcoming election. The electoral officer shall be instructed to proceed with the holding of a regular election which shall be held at least one day after the effective date of the resignation of council.

VACANCY ON COUNCIL

9.3 Where the office of chief or councillor becomes vacant more than two (2) weeks before the end of the current term of office (the date when another election would ordinarily be held), a by-election may be held to fill the vacancy. A person filling such a vacancy shall, subject to the provisions of this Code, serve until the current term of the present council ends.

SPECIAL ELECTION

9.4 If the total council is removed from office as a result of an election appeal, a Special Election, in accordance with this Code, will be held and a newly elected council will commence a new four year term of office.

ADVANCED POLL

9.5 An advance poll may, when required, be ordered as part of special instructions given to the electoral officer upon his appointment by council and shall take place as follows:

- (a) the advanced poll shall be held within five days after the nomination meeting and shall follow all procedures prescribed for the regular poll;
- (b) all ballots from the advance poll shall be kept in a sealed box and the sealed box shall only be opened and the ballots, therein, counted during the ballot count for the regular election;
- (c) the advanced poll shall be opened not less than two (2) hours and not more than three (3) hours;

(d) mail-in votes shall be allowed but must be received prior to election day and must be kept sealed until the vote count on election day.

SECTION 10
AMENDMENTS

10.1 Any proposed changes to this Code, as agreed to by the First Nation council, must be posted in at least two conspicuous places in the community by the election committee and, upon request, the election committee must provide a copy to First Nation members. Members of the First Nation must be given a least two weeks to consider the proposed changes and any First Nation member who wants to challenge these changes or make certain amendments, must do so in writing to the electoral officer within a two week period. If a challenge is received, regarding the proposed changes, the election committee must address these concerns prior to presenting the proposed changes to the general membership for approval. Notice of this meeting, seeking approval of the proposed changes, must be posted in the band office and at other prominent places in the community, at least one week prior to the meeting. To take effect, the proposed changes must be approved by a simple majority of the First Nation members.

10.2 The members of the Black Sturgeon First Nation, hereby, approve the procedures (including the Oath of Office and *Code of Conduct*) and procedural rules for meetings of band council and other administrative rules for the better administration of the Code and thus, the affairs of the First Nation.

APPENDIX I
OATH OF OFFICE

I, _____ Chief/Councillor of the Marcel Colomb First Nation, do hereby declare that I will duly and faithfully, and to the best of my skill and knowledge, execute the powers and trusts reposed to me by the members of the Marcel Colomb First Nation Band.

APPENDIX II
CODE OF CONDUCT

- Each council member will ensure that the decision-making process central to the core functions of the council of the Black Sturgeon First Nation are open and transparent;
- Each council member will ensure that information on administrative policies and standards are readily obtainable by members of the Black Sturgeon First Nation Band;
- Each council member will ensure administrative and financial accountability to members of the Black Sturgeon First Nation Band;

- Each council member will be responsible to the members of the Marcel Colomb First Nation at all times and will refer to the members as the people they represent;
- Each council member will ensure that their “professional and personal actions”, at all times and in all places, shall be above reproach.

ARTICLE III

REGULATIONS RESPECTING MANAGEMENT PROCEDURES OF THE MARCEL COLOMB FIRST NATION COUNCIL

SHORT TITLE

1. These regulations may be cited as the *Marcel Colomb First Nation Procedure Regulations*.

INTERPRETATION

2. In these regulations

“council” means the chief and council of the Marcel Colomb First Nation Band.

“council of elders” means a committee of 5 First Nation members who are at least the age of 55 years.

“secretary” means the person appointed by the council of the First Nation to record the minutes of council meetings.

MEETINGS OF COUNCIL

3.(1) The first meeting of council will be held not later than one week after the term of office of the newly elected council becomes effective, on a day, hour and place to be stated in a notice given to each member of the council. Subsequent meetings, thereafter, shall be held at least once each month, on such days and at such times as may be necessary for the business of the council of the First Nation. The chief will prepare an agenda for each meeting and will instruct the secretary to notify each member of council of each meeting and post notices in several conspicuous places, as to where and when such meetings are to take place.

(2) No member of council shall be absent from meetings of council for three consecutive meetings without being authorized to do so by the chief of the First Nation with the consent of the majority of councillors of the First Nation as per Article II, section 8.2.

4.(1) The chief of the First Nation may, at any time, summon a special meeting of the council, and shall summon a special meeting when requested to do so by a majority of the members of the council.

(2) The committee of elders may summon a special meeting if requested to do so by at least 10 First Nation members if;

(a) a council member fails to abide by the *Code of Conduct* and action is required to correct the situation or take action to dismiss the council member; or

(b) the council has taken action that considered to be detrimental to the affairs of the First Nation.

ORDER AND PROCEEDINGS

5. As required under section 2(3)(b) of the *Indian Act*, a quorum of council must be present at all council meetings.

6. If no council is present within one hour after the time appointed for the meeting, the secretary shall call the roll and take the names of the members than present and the council shall stand adjourned until the next meeting.

7. The chief shall be the presiding officer.

8. In the absence of the chief, a chairman shall be chosen from members present who shall preside during the meeting or until the arrival of the chief.

9. Upon the quorum being present the presiding officer shall take the chair and call the meeting to order.

10. The presiding officer shall maintain order and decide all questions of procedure.

11. The order of business at each regular meeting shall be as follows:

(a) reading (correction, if any) and adoption of the minutes of the previous meeting;

(b) unfinished business;

(c) presentation and reading of correspondence and petitions;

(d) new business;

(e) hearing depositions;

(f) adjournment.

12. Each resolution shall be presented by the mover, and when duly moved and seconded and placed before the meeting by the presiding officer, shall be open for consideration.

13. After a resolution has been placed before the meeting by the presiding officer it shall be deemed to be in the possession of the council, but it may be withdrawn with the consent of the majority of council members present.

14. When any member desires to speak, he shall address his remarks to the presiding officer and confine himself to the question then before the meeting.

15. In the event of more than one member desiring to speak at one time, the presiding officer shall determine who is entitled to speak.

16.(1) The presiding officer or any member may call a member to order while speaking and the debate shall then be suspended and the member shall not speak until the point of order is determined.

(2) A member may speak only once on a point of order.

17. Any member may appeal the decision of the presiding officer to the council and all appeals shall be decided by a majority vote and without debate.

18.(1) All questions before the council shall be decided by majority vote of the councillors present.

(2) The presiding officer shall not be entitled to vote but whenever the votes are equal the presiding officer shall cast the deciding vote.

19. Every member present, when a question is put, shall vote thereon, unless the council excuses him or unless he is personally interested in the question, in which he shall not be entitled to vote.

20. A member who refuses to vote shall be deemed to vote in the affirmative (yes).

21. Whenever a decision of council is taken for any purpose, each member present and voting, shall announce his vote upon the question openly and individually to the council and, when so requested by any member, the secretary shall record the same.

22. Any member may require the question or resolution under discussion to be read for his information at any period of the debate, but not so as to interrupt a member who is speaking.

23.(1) The regular meeting shall be open to members of the First Nation, and no member shall be executed, thereon, except for improper conduct.

(2) The presiding officer may expel or exclude from any meeting, any person who causes a disturbance at the meeting.

24. The council may at the first meeting, or subsequent meetings, appoint, in lieu of the committee of the whole council, standing committees such as:

- (a) Finance,
- (b) Roads and Bridges, and
- (c) Social Services.

25. The council may appoint special committees on any matter as the interests of the First Nation may require.

26. A majority of the members of a committee shall be a quorum.

27. The chief of the First Nation shall *ex officio* be a member of all committees and be entitled to vote at all meetings, thereof, and other members of council may attend meetings of committees and may with the consent of the committee take part in the discussion but shall not be entitled to vote.

28. The general duties of standing and special committees are:

(a) to report to council from time to time, as often as the interests of the First Nation may require, all matters connected with the duties imposed on them respectively and to recommend such action by the council in relation thereto as they may deem necessary and expedient;

(b) to consider and report upon all matters referred to them by the council or by the chief of the First Nation.

29. Special meetings of committees shall be called at the request of the chairman or a majority of the committee or, in the absence of the chairman, on request of the chief of the First Nation.

30. The council may make such rules as are not inconsistent with these regulations in respect of all matters not specifically provided for thereby, as it may deem necessary.

ARTICLE IV

RATIFICATION

The Ratification of this Declaration by the members of the Marcel Colomb First Nation Band, at a duly convened First Nation membership meeting, shall be sufficient for the Establishment of the Marcel Colomb First Nation Band Council. This Declaration is, hereby, Ratified, by the unanimous consent of each First Nation member, here present, on the Twelfth Day of March, in the Year of our Lord, One Thousand Nine Hundred and Ninety-nine.

[Andrew Colomb]

[Joseph Colomb]

[Marie Colomb]

[Maureen Castel]

[Doris Bird]

[Janet Linklater]

[Nancy Bird]

[Marvin Colomb]

[James Bear]

[Tom Caribou]

[Martha Colomb]

[Emily Caribou]

[Etienne Ballantyne]

[Evelyn Sinclair]

[Charlene Colomb]

[Dorothy Colomb]

[Marjorie Castel]

[Lorna Dumas]

[Jack Dumas]

[Crystal Michelle]

[Harry Colomb Jr.]

[Hilda Colomb]

[Joyce Colomb]

[Richard Colomb]

[Shirley Dumas]

[Floyd Linklater]

[Rory Colomb]

[Jacob Ballantyne]

[Robert Colomb]

[Helen Dumas]

[Priscilla Colomb]

[Theresa Dumas]

[Ruth Linklater]

[John Linklater]

[Pat Bighetty]

OPASKWAYAK CREE NATION
OCN ANNUAL TAX RATE BY-LAW NO. 1, 1999

[Effective May 17, 1999]

WHEREAS pursuant to section 3.1 of the *OCN Land Tax By-Law 1996* Chief and Council may in each year pass a by-law levying a land tax rate, and may prescribe a different rate for each class of property described in the *Land Tax By-law*;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof:

1. For the purposes of subsections 3.1(1) and (3) of the *OCN Land Tax By-law 1996* there are hereby levied for the taxation year 1999 the following tax rates for each class of property:

Residential 1 (10)	23 mills on 45% of assessment value
Residential 2 (20)	23 mills on 45% of assessment value
Farm Property (30)	23 mills on 33% of assessment value
Pipeline Property (51)	23 mills on 50% of assessment value
Railway Property (52)	23 mills on 25% of assessment value
Other Property (60)	23 mills on 65% of assessment value
Golf Course Property (70)	23 mills on 8.7% of assessment value

2. For the purpose of various provisions of the *OCN Land Tax By-law 1996* the following fees and charges are established:

Copy of the assessment roll	\$50.00
Copy of a portion of the assessment roll (per page)	\$ 0.25/page
Filing an appeal with the Assessment Appeal Board	\$20.00
Tax Certificate	\$20.00

3. For the purposes of Section 10.4(3) of the *OCN Land Tax By-law 1996*, the penalty rate in respect of unpaid taxes is 1.25% per month.

4. This by-law may be cited for all purposes as the *OCN Annual Tax Rate By-law No. 1, 1999*.

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

APPROVED AND PASSED at a duly convened meeting of the Chief and Council of the Opaskwayak Cree Nation at the Opaskwayak Cree Nation Reserve No. 21E in Manitoba this [23rd] day of [March], 1999.

A Quorum of Council consists of 5 OCN Councillors.

[Henry Wilson]

Chief

[Diane Dorion]

Councillor

[George Constant]

Councillor

[Stephen Head]

Councillor

[Edwin Jebb]

Councillor

[Gilbert Lathlin]

Councillor

[Danny Young]

Councillor

**NIPISSING FIRST NATION
TELEPHONE COMPANIES TAXATION BY-LAW
BY-LAW NO. 1-98**

[Effective January 7, 1999]

WHEREAS pursuant to section 83 of the *Indian Act*, a First Nation may, subject to the approval of the Minister of Indian Affairs and Northern Development, make by-laws for taxation for local purposes of land, or interests in land, in the reserve including right to occupy, possess or use land in the reserve;

AND WHEREAS it is the practice in the Province of Ontario for telephone and telegraph companies to pay a tax upon a percentage of the gross receipts within a local jurisdiction;

BE IT THEREFORE RESOLVED that the council of the Nipissing First Nation adopt the following by-law in an express exercise of its rights under section 83 of the *Indian Act*.

SHORT TITLE

1. This by-law may be cited as the *Telephone Companies Taxation By-law*.

DEFINITIONS

2. In this by-law,

“First Nation” means the Nipissing First Nation;

“Council of the First Nation” means the Council of the Nipissing First Nation;

“customer” means a person who uses or purchases any kind of service from a telephone company;

“gross receipts” means all regularly recurring revenue arising from telephones and other equipment used by customers on the reserve and shall include revenue from long distance calls billed to customers on the reserve; and there shall be a deduction from “gross receipts” of any amounts related to uncollectible accounts on the reserve or amounts paid to other telephone companies for long distance services;

“person” includes a corporation, partnership, agent or trustee, their heirs, executors, administrators or legal representatives;

“reserve” means the reserve(s) of the First Nation as defined in the *Indian Act*, section 2(1), and special reserve(s) pursuant to section 36;

“Surveyor of Taxes” means the person appointed by the Council of the First Nation as the Surveyor of Taxes pursuant to this by-law;

“telephone company” includes a corporation, person or association of persons owning, controlling or operating a telephone system or line on the reserve or providing long distance telephone service through property, other than personal property, located on reserve.

EXEMPTIONS

3.(1) The property or interest of a telephone company wholly owned by the First Nation or any member of the First Nation is exempt from taxation.

(2) The council of the First Nation may, by resolution, enter into an agreement with any person to exempt that person from taxation pursuant to this by-law, in whole or in part, where the council of the First Nation considers such agreement and exemption to be in the best interest of the First Nation.

ASSESSMENT AND TAXATION

4.(1) The on-reserve property interests of a telephone company shall be assessed on the basis of the gross receipts of that company on reserve.

(2) Every telephone company owning, controlling or operating a telephone system or line on the reserve, shall provide the Surveyor of Taxes with a detailed statement by March 1st in each year, showing the gross receipts of the company from the reserve for the previous year ending on December 31st.

(3) The on-reserve property interests of a telephone company assessed pursuant to section 4(1) of this by-law are taxable at the rate of five per cent (5%) of the receipts of the telephone company in the previous year.

(4) Taxes payable under this by-law are a debt due to the Nipissing First Nation by the telephone company.

(5) The gross receipts tax provided for in this by-law shall be in lieu of all other tax which may be imposed on the telephone company's interest on the reserve.

ADMINISTRATION

5.(1) The council of the First Nation shall by resolution appoint a Surveyor of Taxes.

(2) The Surveyor of Taxes shall be responsible for the administration and implementation of the provisions of this by-law.

(3) The Surveyor of Taxes shall prepare a report to the council of the First Nation on or before April 1st in each year. The report shall include:

(a) A summary of the statements made under section 4(2);

(b) The amount of tax to be levied against each telephone company pursuant to section 4(3) for the current year; and

(c) The recommendations of the Surveyor of Taxes with respect to the administration of this by-law.

(4) Upon approval by the council of the First Nation of the report pursuant to section 5(3), the Surveyor of Taxes shall forthwith issue a Tax Notice to the telephone companies owning, controlling or operating a telephone system or line on the reserve.

(5) Taxes are due and payable twenty-one (21) days after the Tax Notice is posted.

(6) In addition to and separate from any penalty or enforcement that may be imposed under this by-law, interest shall run on all taxes that are due and payable at the rate of one and a half percent (1.5%) interest per month.

TAX COLLECTION

6.(1) If the taxes imposed under this by-law remain unpaid after December 31st of the year in which they are levied, the council of the First Nation may bring an action in a court of competent jurisdiction to collect the debt.

(2) Taxes due and payable are a special lien and encumbrance on the reserve interests of a telephone company.

IMPOSITION PROVISION

7.(1) The Surveyor of Taxes shall notify, forthwith, each telephone company owning, controlling or operating a telephone system or line on the reserve that this by-law is in effect, by registered mail.

(2) Every telephone company owning, controlling or operating a telephone system or line on the reserve shall commence tracking gross receipts from the reserve, for the purpose of preparing the report required under section 4(1), sixty (60) days after the notice under section 7(1) is mailed until December 31st of that year.

(3) For the first year that a tax is imposed under this by-law, the tax shall be five per cent (5%) of the gross receipts of each telephone company pursuant to section 7b.

APPEALS

8. An appeal, by a telephone company or the council of the First Nation, of the basis upon which the calculation of a gross receipt is made, pursuant to section 4(2), or an appeal of the amount or tax levied pursuant to sections 4(3), shall be made by way of action in a court of competent jurisdiction.

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

A Quorum for Nipissing First Nation consists of five Councillors.

[Margaret Penasse-Mayer]
Chief Margaret Penasse-Mayer

[Doug Chevrier]
Deputy-Chief Doug Chevrier

[John Sawyer]
Councillor John Sawyer

[June Commanda]
Councillor June Commanda

[Rick Stevens]
Councillor Rick Stevens

Councillor Gary Goulais

[Randy Sawyer]
Councillor Randy Sawyer

[Michael Restoule]
Councillor Michael Restoule

INNU-TAKUAIKAN UASHAT MAK MANI-UTENAM
RÈGLEMENT ADMINISTRATIF SUR LES TAUX DE TAXES
FONCIÈRES ANNUELS NUMÉRO 1, 1999

[Entrer en vigueur le 31 mai 1999]

ATTENDU QUE l'article 83(1)(a) de la *Loi sur les Indiens* permet à un Conseil de bande de promulguer des règlements administratifs visant la taxation pour des fins locales de terrains, ou intérêts dans les terrains, incluant les droits d'occuper, de posséder ou d'utiliser les terres de réserve ou de toute matière émanant ou étant accessoire à ces objets;

ET ATTENDU QUE Innu-Takuaikan Uashat mak Mani-Utenam a promulgué le *Règlement administratif sur la taxation foncière de Uashat mak Mani-Utenam* le 17 octobre 1994 et l'a amendé le 26 mars 1995;

IL EST, PAR LES PRÉSENTES, RÉSOLU QUE le règlement administratif qui suit soit promulgué en accord avec les articles correspondant de la *Loi sur les Indiens* et en particulier l'article 83(1) en vue d'établir les taux annuels de taxation foncière.

TITRE ABRÉGÉ

1. Le règlement administratif peut être cité à toutes fins au titre du *Règlement administratif sur les taux de taxes foncières de Uashat mak Mani-Utenam*.

PARTIE 1

INTERPRÉTATION

2. Dans ce règlement administratif, est inclus sans diminuer la généralité de ce qui est trouvé au préambule et de ce qui suit les termes suivants:

“Autorité fiscale” signifie le Chef et Innu-Takuaikan Uashat mak Mani-Utenam;

“Bande” signifie Innu-Takuaikan Uashat mak Mani-Utenam qui est une bande au sens de la Loi;

“Évaluateur en Chef” signifie une ou des personnes nommées de temps à autre par le Chef et Innu-Takuaikan Uashat mak Mani-Utenam aux fins d'appliquer toute ou partie du présent règlement administratif et toutes tâches requises par le Chef et Innu-Takuaikan et doit inclure l'Évaluateur en Chef;

“Loi” signifie la *Loi sur les Indiens*, R.C.S. 195, c.I-5 et tout amendement pouvant y être apporté;

“Ministre” signifie le Ministre des Affaires Indiennes et du Nord Canada;

“Règlement administratif sur l'évaluation” signifie le Règlement administratif sur

l'évaluation de Uashat mak Mani-Utenam daté du 17 octobre 1994 et tout amendement s'y appliquant;

“Résolution de Conseil de bande” signifie une motion, telle qu'enregistrée aux minutes d'une réunion régulière du Conseil de bande dûment convoquée ou d'une session de résolution, proposée, appuyée et résolue à la majorité des conseillers présents à cette réunion;

“Système à taux variable de taxation” signifie un système en vertu duquel les taux de taxation individuelle sont déterminés et imposés pour chaque classe de terrain, d'intérêt dans le terrain ou d'améliorations;

“Territoire d'évaluation” signifie le territoire situé à l'intérieur des limites des réserves de Uashat et Mani-Utenam;

“Valeur évaluée” signifie la valeur réelle ou marchande du terrain ou des immeubles, ou les deux, telle que déterminée par le Règlement administratif sur l'évaluation de Uashat mak Mani-Utenam.

RÈGLEMENT ADMINISTRATIF NON-PRÉJUDICIALE AUX DROITS INHÉRENTS

3. Pour une plus grande certitude, rien dans le présent règlement administratif, son administration ou l'exercice des pouvoirs qui y sont prévus ne doivent être vus comme abrogeant ou dérogeant à tout droits ancestraux ou issus de traités des membres de la Première Nation Innu de Uashat mak Mani-Utenam, ou interprété comme ayant un impact négatif sur les droits ancestraux, titres ou intérêts des Premières Nations ou de ses membres.

PARTIE 2 DÉTERMINATION DES TAUX ANNUELS

4.(1) Le ou avant le 30 juin de chaque année fiscale, l'Autorité fiscale doit déterminer les taux de taxation foncière applicable à chaque classe de terrain, d'intérêt dans les terrains et des améliorations à l'intérieur du territoire d'évaluation et sujet au Règlement administratif sur la fiscalité foncière de Uashat mak Mani-Utenam.

4.(2) L'Autorité fiscale doit exprimer le taux de taxation imposé en vertu de l'article 4(1) selon une formulation d'un montant par 100\$ de valeur évaluée du terrain, des intérêts dans les terrains ou des améliorations tel que déterminé par l'Évaluateur en Chef en accord avec les provisions du Règlement administratif sur l'évaluation.

4.(3) Sujet à l'Article 4(5), l'Autorité fiscale doit:

(a) varier les taux de taxation pour chaque classe de terrain, d'intérêt dans les terrains ou des améliorations, d'année fiscale en année fiscale;

(b) diviser les territoires d'évaluation en région, et varier les taux de taxation de région en région pour chaque classe de terrain, d'intérêt dans les terrains ou des améliorations à l'intérieur de ces régions; et

(c) varier les taux de taxation pour les impôts levés en vertu du Règlement administratif sur la fiscalité foncière pour des fins générales ou toute autre fin qui peuvent être identifiées par l'Autorité Fiscale.

4.(4) En aucun temps les taux de taxation adoptés par l'Autorité fiscale en vertu de 4(1) ne doivent excéder de dix pourcent (10%) les taux de taxation établis pour l'année précédente.

4.(5) Les taux de taxation adoptés par l'Autorité fiscale pour une année donnée en vertu de l'article 4(1) doivent être consistant avec les taux de taxation foncières pratiqués par les autorités fiscales limitrophes pour l'année fiscale précédente pour des classes de terrains, d'intérêts dans les terrains ou des améliorations comparables ou en regard de fins générales ou d'autres fins.

4.(6) Les taxes totales nettes (Taux X Valeur évaluée) ne doivent pas excéder de plus de cinq pourcent (5%) les taxes nettes collectées par les autorités fiscales limitrophes en regard de classes de terrains, d'intérêts dans les terrains ou des améliorations comparables ou en regard de fins générales ou d'autres fins.

4.(7) Suivant l'adoption de taux de taxation pour une année fiscale en vertu de 4(1), l'Autorité fiscale doit soumettre au Comité consultatif sur la taxation indienne une copie de la Résolution de Conseil adoptant tel taux de taxation.

FRAIS DE SERVICE POUR SERVICES PUBLICS ET DE GOUVERNEMENT LOCAL

5.(1) Lorsque les services publics ou les services de gouvernement local sont fournis par l'Autorité fiscale, le ou avant le 15 mai de chaque année fiscale, l'Autorité fiscale doit établir un tableau des frais de services afférents aux détenteurs de droits ou d'occupant de terrains, de détenteur de droits fonciers et d'améliorations à l'intérieur du territoire d'évaluation pour l'utilisation des services publics ou des services de gouvernement local.

5.(2) Lorsque les services publics ou les services de gouvernement local, ou les deux, sont contractés par l'Autorité fiscale, l'Autorité fiscale doit charger à chaque détenteur d'intérêt ou occupant du terrain, ou d'intérêt dans les terrains ou améliorations à l'intérieur du territoire d'évaluation sa part proportionnelle des coûts encourus par l'Autorité fiscale pour fournir les services publics ou de gouvernement local.

CALCUL DES TAXES PAYABLES

6.(1) Le percepteur doit calculer les taxes payables pour chaque parcelle de terrain, d'intérêt dans les terrains ou d'améliorations à l'intérieur du territoire

d'évaluation sujet à la taxation en vertu du Règlement administratif sur la taxation foncière de Uashat mak Mani-Utenam en appliquant le taux de taxation adopté pour l'année fiscale considérée à l'article 4(1) à la valeur évaluée pour chaque parcelle de terrain, d'intérêt dans les terrains ou d'améliorations tel que déterminé par l'Évaluateur en Chef et colligé au rôle d'évaluation sous le Règlement administratif d'évaluation de Uashat mak Mani-Utenam.

GÉNÉRALITÉS

7.(1) Les entêtes, notes en marge et titres ne font pas partie intégrante du présent règlement administratif mais doivent être vue comme facilitant le repérage et les références.

7.(2) Une décision par un tribunal compétent qu'une partie du présent règlement administratif est nul et invalide ne doit pas affecter ou influencer sur la validité ou l'invalidité de toute autre partie ou article du présent règlement administratif ou de ce dernier en entier.

7.(3) Lorsque qu'un article du présent règlement administratif se lit au présent, au futur ou au passé, ce dernier s'applique selon le moment de réalisation de l'événement.

7.(4) Dans le présent règlement administratif le singulier inclut le pluriel et les mots au pluriel incluent le singulier.

APPLICATION

8. Le présent règlement administratif entre en force dès approbation par le Ministre.

DÉLAIS

9. Le Chef et Innu-Takuaikan peuvent, par Résolution, accorder un délai à l'intérieur duquel quoique ce soit à l'intérieur du présent règlement administratif est requis être fait, et tout ce qui pourra être réalisé à l'intérieur de ce délai sera aussi valide que s'il avait été fait à l'intérieur du délai prévu au présent règlement administratif.

SOUMIS, PROPOSÉ, APPUYÉ ET ENTÉRINÉ lors d'une assemblée régulière de Innu-Takuaikan Uashat mak Mani-Utenam tenue au 1089 Dequen, Sept-Îles, ce 21^{ème} jour d'avril 1999.

Le quorum est de 5.

[Rosario Pinette]

Rosario Pinette, Chef

Brigitte André, Conseiller

[Marcelle St-Onge]

Marcelle St-Onge, Conseiller

[Georges-Ernest Grégoire]

Georges-Ernest Grégoire, Conseiller

[Albert Vollant]

Albert Vollant, Conseiller

Georges McKenzie, Conseiller

Céline Bellefleur, Conseiller

[Gilles Jourdain]

Gilles Jourdain, Conseiller

[Ronald Fontaine]

Ronald Fontaine, Conseiller

[Jean-Louis Fontaine]

Jean-Louis Fontaine, Conseiller

INNU-TAKUAIKAN UASHAT MAK MANI-UTENAM
RÈGLEMENT ADMINISTRATIF SUR LES TAUX ANNUELS DE
TAXES FONCIÈRES NUMÉRO 2, 1999

[Entrer en vigueur le 31 mai 1999]

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 1999, 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, 1999*;

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 21^{ème} jour d'avril 1999.

Le quorum est de 5.

[Rosario Pinette]

Rosario Pinette, Chef

Brigitte André, Conseiller

[Marcelle St-Onge]
Marcelle St-Onge, Conseiller

[Georges-Ernest Grégoire]
Georges-Ernest Grégoire, Conseiller

[Albert Vollant]
Albert Vollant, Conseiller

Georges McKenzie, Conseiller

Céline Bellefleur, Conseiller

[Gilles Jourdain]
Gilles Jourdain, Conseiller

[Ronald Fontaine]
Ronald Fontaine, Conseiller

Jean-Louis Fontaine, Conseiller

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 1999
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
1998 TAX RATES BY-LAW**

[Effective January 8, 1999]

WHEREAS pursuant to subsection 83(1)(a) and (g) 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 has caused an assessment to be made of all property shown on the assessment roll for 1998;

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

1. This by-law may be cited for all purposes as the *White Bear First Nations 1998 Tax Rates By-law*.

2. Pursuant to section 11 of the *White Bear First Nations Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached.

This by-law is hereby enacted by Council at a duly convened meeting held on the 5th day of November, 1998.

Quorum: Six (6)

[Brian Standingready]
Chief Brian Standingready

[Celina Shepherd]
Councilor Celina Shepherd

[Carolyn Standingready]
Councilor Carolyn Standingready

[Terry Littlechief]
Councilor Terry Littlechief

[Annette Lonechild]
Councilor Annette Lonechild

[Debbie Maxie]
Councilor Debbie Maxie

[Elmer Lone Thunder]
Councilor Elmer Lone Thunder

[Dwayne Bigstone]

Councilor Dwayne Bigstone

[Joely Big Eagle]

Councilor Joely Big Eagle

[Clayton Whitebear]

Councilor Clayton Whitebear

[Clint Kakakaway]

Councilor Clint Kakakaway

[Sara McArthur]

Councilor Sara McArthur

APPENDIX 1

BILL C-49

An Act providing for the ratification and the bringing into effect of the Framework Agreement on First Nation Land Management

1st Sess., 36th Parl., 1997-1998

(1st reading 11 June 1998)

RECOMMENDATION

His Excellency the Governor General recommends to the House of Commons the appropriation of public revenue under the circumstances, in the manner and for the purposes set out in a measure entitled “An Act providing for the ratification and the bringing into effect of the Framework Agreement on First Nation Land Management”.

SUMMARY

This enactment ratifies and brings into effect the Framework Agreement on First Nation Land Management concluded between certain first nations and Her Majesty in right of Canada. It provides for the establishment of an alternative land management regime that gives first nations community control over the lands and resources within their reserves. It also gives first nations the power to enact laws respecting interests in and licences in relation to first nation land and respecting the development, conservation, protection, management, use and possession of that land.

The enactment provides for a community approval process that enables first nation members to vote on a proposed land code and an individual agreement between the first nation and Her Majesty. The community approval process is monitored by a verifier jointly appointed by the Minister of Indian Affairs and Northern Development and the first nation.

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BILL C-49

An Act providing for the ratification and the bringing into effect of the Framework Agreement on First Nation Land Management

Preamble

WHEREAS Her Majesty in right of Canada and a specific group of first nations concluded the Framework Agreement on First Nation Land Management on February 12, 1996 in relation to the management by those first nations of their lands;

AND WHEREAS the ratification of the Agreement by Her Majesty requires the enactment of an Act of Parliament;

NOW, THEREFORE, Her Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

SHORT TITLE

Short Title

1. This Act may be cited as the *First Nations Land Management Act*.

INTERPRETATION

Definitions

2.(1) The definitions in this subsection apply in this Act.

“council”
« conseil »

“council”, in relation to a first nation, has the same meaning as the expression “council of the band” in subsection 2(1) of the *Indian Act*.

“eligible voter”
« électeur »

“eligible voter” means a first nation member who is eligible to vote under subsection 10(2).

“first nation”
« première nation »

“first nation” means a band named in the schedule.

“first nation land”
« terre de la première nation »

“first nation land” means reserve land to which a land code applies and includes all the interests in and resources of the land that are within the legislative authority of Parliament.

“first nation law”
« texte législatif »

“first nation law” means a law referred to in section 20.

“first nation member”
« membre de la première nation »

“first nation member” means a person whose name appears on the band list of a first nation or who is entitled to have their name appear on that list.

“Framework Agreement”
« accord-cadre »

“Framework Agreement” means the Framework Agreement on First Nation Land Management concluded between Her Majesty in right of Canada and the first nations on February 12, 1996, and includes any amendments to the Agreement made pursuant to its provisions.

“individual agreement” « accord spécifique »	“individual agreement” means an agreement with a first nation entered into under subsection 6(3).
“interest” « intérêts »	“interest”, in relation to first nation land, means any estate, right or interest of any nature in or to the land but does not include title to the land.
“land code” « code foncier »	“land code” means a land code of a first nation referred to in subsection 6(1).
“licence” « permis »	“licence”, in relation to first nation land, means any right of use or occupation of the land other than an interest in that land.
“Minister” « ministre »	“Minister” means the Minister of Indian Affairs and Northern Development.
“project” « projet d’exploitation »	“project” has the same meaning as in subsection 2(1) of the <i>Canadian Environmental Assessment Act</i> .
Words and expressions in <i>Indian Act</i>	(2) Unless the context otherwise requires, words and expressions used in this Act have the same meaning as in the <i>Indian Act</i> .

HER MAJESTY

Binding on Her Majesty	3. This Act is binding on Her Majesty in right of Canada and any reference in this Act to Her Majesty means Her Majesty in right of Canada.
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GENERAL

Ratification and effect	4.(1) The Framework Agreement is hereby ratified and brought into effect in accordance with its provisions.
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Deposit of copies	(2) The Minister shall cause a copy of the Framework Agreement and of any amendment made to the Agreement, certified by the Minister to be a true copy, to be deposited in the library of the Department of Indian Affairs and Northern Development situated in the National Capital Region and in such regional offices of that Department and other places as the Minister considers advisable.
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Title to first nation land	5. For greater certainty, except for first nation land exchanged in accordance with section 27, <ul style="list-style-type: none"> (a) title to first nation land is not affected by the Framework Agreement or this Act; (b) first nation land continues to be set apart for the use and benefit of the first nation for which it was set apart; and
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(c) first nation land continues to be land reserved for the Indians within the meaning of Class 24 of section 91 of the *Constitution Act, 1867*.

ESTABLISHMENT OF LAND MANAGEMENT REGIME

Land Code and Individual Agreement

Adoption of
land code

6.(1) A first nation that wishes to establish a land management regime in accordance with the Framework Agreement and this Act shall adopt a land code applicable to all land in a reserve of the first nation, which land code must include the following matters:

- (a) a legal description of the land that will be subject to the land code;
- (b) the general rules and procedures applicable to the use and occupancy of first nation land, including use and occupancy under
 - (i) licences and leases, and
 - (ii) interests in first nation land held pursuant to allotments under subsection 20(1) of the *Indian Act* or pursuant to the custom of the first nation;
- (c) the procedures that apply to the transfer, by testamentary disposition or succession, of any interest in first nation land;
- (d) the general rules and procedures respecting revenues from natural resources obtained from first nation land;
- (e) the requirements for accountability to first nation members for the management of first nation land and moneys derived from first nation land;
- (f) a community consultation process for the development of general rules and procedures respecting, in cases of breakdown of marriage, the use, occupation and possession of first nation land and the division of interests in first nation land;
- (g) the rules that apply to the enactment and publication of first nation laws;
- (h) the rules that apply to conflicts of interest in the management of first nation land;
- (i) the establishment or identification of a forum for the resolution of disputes in relation to interests in first nation land;

(j) the general rules and procedures that apply in respect of the granting or expropriation by the first nation of interests in first nation land;

(k) the general rules and procedures for the delegation, by the council of the first nation, of its authority to manage first nation land;

(l) the procedures that apply to an approval of an exchange of first nation land; and

(m) the procedures for amending the land code.

Land management regime

(2) For greater certainty, if more than one reserve has been set apart for the use and benefit of a first nation, the first nation may establish a land management regime for any or all of its reserves.

Individual agreement

(3) A first nation that wishes to establish a land management regime shall, in accordance with the Framework Agreement, enter into an individual agreement with the Minister describing the land that will be subject to the land code and providing for

(a) the terms of the transfer of administration of that land;

(b) a description of the interests and licences that have been granted by Her Majesty in or in relation to that land, and the date and other terms of the transfer to the first nation of Her Majesty's rights and obligations as grantor of those interests and licences;

(c) the environmental assessment process that will apply to projects on that land until the enactment of first nation laws in relation to that subject; and

(d) any other relevant matter.

Excluded land

7.(1) Notwithstanding subsection 6(1), a portion of a reserve may be excluded from the application of a land code if it has been surveyed under Part II of the *Canada Lands Surveys Act* and if

(a) it is in an environmentally unsound condition that cannot be remedied by measures that are technically and financially feasible before the date that the land code is to be submitted for community approval under subsection 10(1);

(b) it is the subject of litigation that is unlikely to be resolved before the date referred to in paragraph (a);

(c) it is uninhabitable or unusable as a result of a natural disaster; or

(d) the first nation and the Minister agree that, for any other reason, its exclusion is justifiable.

Condition

(2) A portion of a reserve may not be excluded from a land code if the exclusion would have the effect of placing the administration of a lease or other interest in land in more than one land management regime.

Exclusion no longer valid

(3) A first nation shall amend the legal description of first nation land in its land code to include a portion excluded under subsection (1) if the first nation and the Minister agree that the condition that justified the exclusion no longer exists, and the individual agreement shall be amended accordingly.

Verification

Appointment of verifier

8.(1) The Minister and a first nation shall jointly appoint a verifier, to be chosen from a list established in accordance with the Framework Agreement, who shall

(a) determine whether a proposed land code and the proposed process for the approval of the land code and an individual agreement are in accordance with the Framework Agreement and this Act and, if they are in accordance, confirm them;

(b) determine whether the conduct of a community approval process is in accordance with the process confirmed under paragraph (a); and

(c) certify the validity of a land code that has been approved in accordance with the Framework Agreement and this Act.

Disputes

(2) The verifier shall determine any dispute arising between a first nation and the Minister before a land code comes into force regarding the terms of the transfer of administration of land or the exclusion of a portion of a reserve from the application of a land code.

Notice of determination

9.(1) The verifier shall, within thirty days after receiving a first nation's documents, as required by the Framework Agreement, make a determination under paragraph 8(1)(a) and give notice of the determination to the first nation and the Minister.

Reasons

(2) If the verifier determines that a proposed land code or a proposed community approval process is not in accordance with

the Framework Agreement or this Act, the verifier shall give written reasons to the first nation and the Minister.

Community Approval and Certification

Submission to members

10.(1) If the verifier determines that a proposed land code and a proposed community approval process of a first nation are in accordance with the Framework Agreement and this Act, the council of the first nation may submit the proposed land code and the individual agreement to the first nation members for their approval.

Eligibility to vote

(2) Every person who is eighteen years of age or over and a first nation member, whether or not resident on the reserve of the first nation, is eligible to vote in the community approval process.

Information to be provided

(3) The council shall, before proceeding to obtain community approval, take reasonable measures, such as those described in the Framework Agreement, to locate voters and inform them of their right to vote, the means of exercising that right and the content of the Framework Agreement, this Act, the proposed land code and the individual agreement.

Third parties

(4) If other persons have an interest in the land that is to be subject to the proposed land code, the council shall, within a reasonable time before the vote, take appropriate measures to inform those persons of the proposed land code, this Act and the date of the vote.

Publication of notice

11.(1) The verifier shall publish a notice of the date, time and place of a vote.

Role of the verifier

(2) The verifier, and any assistants that the verifier may appoint, shall observe the conduct of a vote.

Report

(3) Within fifteen days after the conclusion of a vote, the verifier shall send to the first nation and the Minister the verifier's report on the conduct of the vote.

Approval by members

12.(1) A proposed land code and an individual agreement that have been submitted for community approval are approved if

(a) a majority of eligible voters participated in the vote and a majority of those voters voted to approve them;

(b) all those eligible voters who signified, in a manner determined by the first nation, their intention to vote have been registered and a majority of the registered voters voted to approve them; or

	(c) they are approved by the community in any other manner agreed on by the first nation and the Minister.
Minimum participation	(2) Notwithstanding subsection (1), a proposed land code and an individual agreement are not approved unless more than twenty-five per cent of the eligible voters voted to approve them.
Increased percentage	(3) A council may, by resolution, increase the percentage of votes required under subsection (2).
Copy and declaration	13.(1) If a first nation votes to approve a land code and an individual agreement, its council shall, after the conclusion of the vote and without delay, send to the verifier a copy of the approved code and a declaration that the code and agreement were approved in accordance with section 12.
Report of irregularity	(2) The Minister or an eligible voter may, within five days after the conclusion of a vote, report any irregularity in the voting process to the verifier.
Certification	14.(1) The verifier shall, after receiving a copy of the land code and the declaration, certify the validity of the land code unless the verifier, after giving the first nation and the Minister a reasonable opportunity to make submissions on the matter but within ten days after the conclusion of the vote, is of the opinion that <ul style="list-style-type: none"> (a) the community approval process confirmed under paragraph 8(1)(a) was not followed or the community approval was otherwise irregular; and (b) the land code might not have been approved but for that irregularity.
Transmittal	(2) The verifier shall, without delay, send a copy of the certified land code to the first nation and the Minister.
Presumption	(3) A certified land code is deemed to have been validly approved by the first nation.
	<i>Coming into Force of Land Code</i>
Coming into force	15.(1) A land code comes into force and has the force of law on the day it is certified or on any other later date that may be specified in or under the land code and judicial notice shall thereafter be taken of the land code in any proceedings.
Access to land code	(2) A copy of the land code of a first nation shall be maintained by the council for public inspection at a place designated by the council.

Effect **16.(1)** After the coming into force of a land code, no interest in or licence in relation to first nation land may be acquired or granted except in accordance with the land code of the first nation.

Interests of third parties (2) Subject to subsections (3) and (4), interests in and licences in relation to first nation land that exist on the coming into force of a land code continue in accordance with their terms and conditions.

Transfer of rights of Her Majesty (3) On the coming into force of the land code of a first nation, the rights and obligations of Her Majesty as grantor in respect of the interests and licences described in the first nation's individual agreement are transferred to the first nation in accordance with that agreement.

Interests of first nation members (4) Interests in first nation land held on the coming into force of a land code by first nation members pursuant to allotments under subsection 20(1) of the *Indian Act* or pursuant to the custom of the first nation are subject to the provisions of the land code governing the transfer and lease of interests in first nation land and sharing in natural resource revenues.

Rules on Breakdown of Marriage

Obligation of first nation **17.(1)** A first nation shall, in accordance with the Framework Agreement and following the community consultation process provided for in its land code, establish general rules and procedures, in cases of breakdown of marriage, respecting the use, occupation and possession of first nation land and the division of interests in first nation land.

Establishment of rules and procedures (2) The first nation shall, within twelve months after its land code comes into force, incorporate the general rules and procedures into its land code or enact a first nation law containing the general rules and procedures.

Disputes (3) The first nation or the Minister may refer any dispute relating to the establishment of the general rules and procedures to an arbitrator in accordance with the Framework Agreement.

LAND MANAGEMENT REGIME

First Nation Powers

Power to manage **18.(1)** A first nation has, after the coming into force of its land code and subject to the Framework Agreement and this Act, the power to manage first nation land and, in particular, may

(a) exercise the powers, rights and privileges of an owner in relation to that land;

- (b) grant interests in and licences in relation to that land;
 - (c) manage the natural resources of that land; and
 - (d) receive and use all moneys acquired by or on behalf of the first nation under its land code.
- Legal capacity (2) For any purpose related to first nation land, a first nation has the legal capacity necessary to exercise its powers and perform its duties and functions and, in particular, may
- (a) acquire and hold real and personal property;
 - (b) enter into contracts;
 - (c) borrow money;
 - (d) expend and invest money; and
 - (e) be a party to legal proceedings.
- Exercise of power (3) The power of a first nation to manage first nation land shall be exercised by the council of a first nation, or by any person or body to whom a power is delegated by the council in accordance with the first nation's land code, and that power shall be exercised for the use and benefit of the first nation.
- Management body (4) A body established to manage first nation land is a legal entity having the capacity, rights, powers and privileges of a natural person.
- Transfer of moneys **19.** On the coming into force of the land code of a first nation, all revenue moneys collected, received or held by Her Majesty for the use and benefit of the first nation or its first nation members cease to be Indian moneys and shall be transferred to the first nation.

First Nation Laws

- Power to enact laws **20.**(1) The council of a first nation has, in accordance with its land code, the power to enact laws respecting
- (a) interests in and licences in relation to first nation land;
 - (b) the development, conservation, protection, management, use and possession of first nation land; and
 - (c) any matter arising out of or ancillary to the exercise of that power.
- Particular powers (2) Without restricting the generality of subsection (1), first nation laws may include laws respecting

- (a) the regulation, control or prohibition of land use and development including zoning and subdivision control;
- (b) subject to section 5, the creation, acquisition and granting of interests in and licences in relation to first nation land and prohibitions in relation thereto;
- (c) environmental assessment and environmental protection;
- (d) the provision of local services in relation to first nation land and the imposition of equitable user charges for those services; and
- (e) the provision of services for the resolution of disputes in relation to first nation land.

Enforcement measures

(3) A first nation law may provide for enforcement measures, consistent with federal laws, such as the power to inspect, search and seize and to order compulsory sampling, testing and the production of information.

Inconsistency

(4) In the event of any inconsistency or conflict between the land code of a first nation and the provisions of a first nation law or of a by-law made by its council under section 81 of the *Indian Act*, the land code prevails to the extent of the inconsistency or conflict.

Environmental protection

21.(1) Before enacting any first nation law respecting environmental protection, a first nation shall enter into an agreement with the Minister and the Minister of the Environment in relation to environmental protection in accordance with the Framework Agreement.

Minimum standards

(2) For the purposes of an agreement entered into under subsection (1), the standards of environmental protection established by first nation laws and the punishments imposed for failure to meet those standards must be at least equivalent in their effect to any standards established and punishments imposed by the laws of the province in which the first nation land is situated.

Environmental assessment

(3) First nation laws respecting environmental assessment must provide for the establishment, in accordance with the Framework Agreement, of an environmental assessment process applicable to all projects carried out on first nation land that are approved, regulated, funded or undertaken by the first nation.

Offences and punishment

22.(1) A first nation law may create offences punishable on summary conviction and provide for the imposition of fines,

imprisonment, restitution, community service and any other means for achieving compliance.

Incorporation
by reference

(2) A first nation law may adopt or incorporate by reference the summary conviction procedures of Part XXVII of the *Criminal Code*, as amended from time to time.

Prosecution

(3) A first nation may, in relation to prosecutions of contraventions of first nation laws,

- (a) retain its own prosecutors;
- (b) enter into an agreement with Her Majesty and a provincial government for the use of provincial prosecutors; or
- (c) enter into an agreement with Her Majesty for the use of agents engaged by Her Majesty.

Evidence

23. In any proceedings, a copy of a first nation law appearing to be certified as a true copy by an officer of the first nation is, without proof of the officer's signature or official character, evidence of its enactment on the date specified in the law.

Appointment
of justices of
the peace

24.(1) A first nation or, if Her Majesty and the first nation have entered into an agreement for that purpose in accordance with the Framework Agreement, the Governor in Council, may appoint justices of the peace to ensure the enforcement of first nation laws including the adjudication of offences for contraventions of first nation laws.

Judicial
independence

(2) A justice of the peace appointed for a first nation shall have tenure and remuneration, and be subject to conditions of removal, that reflect the independence of the office of justice of the peace in the province in which the first nation land is situated.

Powers

(3) Justices of the peace have all the powers necessary for the performance of their duties and functions.

Appeals

(4) An appeal lies from a decision of a justice of the peace in the manner in which an appeal lies in summary conviction proceedings under Part XXVII of the *Criminal Code* and the provisions of that Part relating to appeals apply to appeals under this section.

Courts of a
province

(5) If no justices of the peace are appointed for a first nation, its first nation laws shall be enforced through a court of competent jurisdiction of the province in which its first nation land is situated.

First Nation Land Register

Establishment **25.**(1) The Minister shall establish a register to be known as the First Nation Land Register.

Administration of Register (2) The First Nation Land Register is to be administered, subject to this section, in the same manner as the Reserve Land Register established under the *Indian Act*.

Regulations (3) The Governor in Council may, on the recommendation of the Minister and in accordance with the Framework Agreement, make regulations respecting the administration of the First Nation Land Register, the registration of interests in it and the recording of any other matter, including but not limited to regulations respecting

- (a) the effects of registering interests, including priorities;
- (b) the payment of fees for the registration of interests and for any other service in relation to the Register;
- (c) the appointment, remuneration, powers, functions and duties of officers and employees who administer the Register; and
- (d) the keeping, by officers and employees, of documents that are not registrable.

Limitations on Alienation of First Nation Land

Alienation of land **26.**(1) First nation land may not be alienated except where it is exchanged for other land in accordance with the Framework Agreement and this Act.

Expropriation (2) Interests in first nation land may not be expropriated except by Her Majesty or a first nation in accordance with the Framework Agreement and this Act.

Restrictions on exchange **27.**(1) A first nation may exchange first nation land only if

- (a) compensation for the first nation land includes land that Her Majesty has agreed will be set apart as a reserve and that is to become first nation land; and

- (b) the Minister has approved the form of the exchange.

Additional compensation (2) In addition to land referred to in subsection (1), other compensation may be provided including land that will not become first nation land.

Terms and conditions (3) An exchange of first nation land may be made subject to other terms and conditions.

Community approval	(4) The exchange of first nation land must be approved by first nation members in accordance with the land code of the first nation and must be completed in accordance with the Framework Agreement.
Expropriation by a first nation	28. (1) A first nation may, in accordance with the general rules and procedures contained in its land code, expropriate any interest in its first nation land that, in the opinion of its council, is necessary for community works or other first nation purposes.
Exception	(2) An interest in first nation land obtained under section 35 of the <i>Indian Act</i> or held by Her Majesty is not subject to expropriation by a first nation.
Effective date	(3) An expropriation takes effect from the day on which a notice of expropriation is registered in the First Nation Land Register or the thirtieth day after the day on which the notice is served on the person whose interest is expropriated, whichever is the earlier.
Effect of expropriation	(4) An expropriated interest becomes the property of the first nation free of any previous claim or encumbrance.
Compensation	(5) A first nation shall pay fair compensation to the holder of an expropriated interest and, in determining that compensation, the first nation shall take into account the rules set out in the <i>Expropriation Act</i> .
Resolution of disputes	(6) Any dispute concerning compensation shall be determined according to the system for the resolution of such disputes established by a first nation in accordance with the Framework Agreement.
Expropriation by Her Majesty	29. (1) An interest in first nation land may be expropriated by Her Majesty for the use of a federal department or agency and with the consent and by order of the Governor in Council.
Consent of Governor in Council	(2) The Governor in Council may consent to an expropriation only if it is justifiable and necessary for a federal public purpose that serves the national interest.
Matters to be considered	(3) The Governor in Council may consent to an expropriation only if the Governor in Council is satisfied that, in addition to any other legal requirements that may apply, the following requirements have been met: <p style="margin-left: 40px;">(a) there is no other reasonably feasible alternative to the expropriation, such as the use of land that is not first nation land;</p>

- (b) reasonable efforts have been made to acquire the interest through agreement with the first nation;
- (c) the most limited interest necessary is expropriated for the shortest time possible; and
- (d) information relevant to the expropriation is provided to the first nation.

Report to be made public

(4) Before the Governor in Council consents to the expropriation, the department or agency referred to in subsection (1) shall provide to the first nation, and make available to the public, a report stating the justifications for the expropriation and describing the steps taken to satisfy the requirements of subsection (3).

Disputes

(5) If a first nation objects to a proposed expropriation, it may, within sixty days after the report has been made public, refer the matter to a neutral evaluator in accordance with the Framework Agreement.

Time of consent

(6) The Governor in Council may not consent to the expropriation before the expiration of the period referred to in subsection (5) or, if the first nation has referred the matter to a neutral evaluator, before the neutral evaluator has reported on the matter.

Partial expropriation

30. If less than the full interest of a first nation in first nation land is expropriated by Her Majesty,

- (a) the land in which an interest is expropriated continues to be first nation land and subject to the provisions of the land code and first nation laws that are not inconsistent with the expropriation; and
- (b) the first nation continues to have the right to use and occupy that land except to the extent that the use and occupation is inconsistent with the expropriation.

Compensation

31.(1) Where an interest in first nation land is expropriated by Her Majesty, compensation shall be provided to the first nation consisting of

- (a) land that, when accepted by that first nation, will become first nation land; and
- (b) any additional compensation required to achieve the total compensation determined under subsection (3).

Land of a
lesser area

(2) Land provided to a first nation as compensation may be of an area that is less than the area of the land in which an interest has been expropriated if the total area of the land comprised in a reserve of the first nation is not less following the expropriation than at the coming into force of its land code.

Determination of
compensation

(3) The total compensation shall be determined taking into account the following factors:

- (a) the market value of the expropriated interest or of the land in which an interest has been expropriated;
- (b) the replacement value of any improvement to the land;
- (c) any expenses or losses resulting from a disturbance attributable to the expropriation;
- (d) any reduction in the value of any interest in first nation land that is not expropriated;
- (e) any adverse effect on any cultural or other special value of the land to the first nation; and
- (f) the value of any special economic advantage arising out of or incidental to the occupation or use of the land to the extent that that value is not otherwise compensated.

Interest

(4) Interest is payable on compensation from the effective date of an expropriation at the prejudgment interest rate that is paid in civil proceedings in the superior court of the province in which the land is situated.

Dispute

(5) If an agreement on compensation cannot be reached, the first nation or the expropriating department or agency may refer the matter to an arbitrator in accordance with the Framework Agreement.

Limit

(6) Any claim or encumbrance in respect of an interest expropriated by Her Majesty may only be made or discharged against the compensation paid under this section.

Restitution

32.(1) An interest in first nation land expropriated by Her Majesty that is no longer required for the purpose for which it was expropriated shall revert to the first nation and, if the full interest of the first nation was expropriated, it shall be returned to the first nation in accordance with terms and conditions negotiated by the first nation and the expropriating department or agency.

Improvements (2) When an interest reverts or is returned to a first nation, the minister responsible for the expropriating department or agency shall determine the disposition of any improvements made to the land.

Dispute (3) If the first nation and the expropriating department or agency cannot agree on the terms and conditions of the return of the full interest, the first nation or the department or agency may, in accordance with the Framework Agreement, refer the matter to an arbitrator.

Expropriation Act **33.** Without limiting the generality of section 37, in the event of any inconsistency or conflict between this Act and the *Expropriation Act* in relation to the expropriation of interests in first nation land by Her Majesty, this Act prevails to the extent of the inconsistency or conflict.

LIABILITY

First nation not liable **34.(1)** A first nation is not liable in respect of anything done or omitted to be done before the coming into force of its land code by Her Majesty or any person or body authorized by Her Majesty to act in relation to first nation land.

Indemnification of first nation (2) Her Majesty shall indemnify a first nation for any loss suffered by the first nation as a result of an act or omission described in subsection (1).

Her Majesty not liable (3) Her Majesty is not liable in respect of anything done or omitted to be done after the coming into force of the land code of a first nation by the first nation or any person or body authorized by the first nation to act in relation to first nation land.

Indemnification of Her Majesty (4) The first nation shall indemnify Her Majesty for any loss suffered by Her Majesty as a result of an act or omission described in subsection (3).

IMMUNITY AND JUDICIAL REVIEW

Immunity **35.** No criminal or civil proceedings lie against an arbitrator, mediator, neutral evaluator or verifier appointed under the Framework Agreement or this Act or any member of a board established by section 38 of the Framework Agreement who is, in good faith, exercising a power or performing a duty or function in accordance with the Framework Agreement or this Act for anything done or omitted to be done during the course of the exercise or purported exercise of any power or the performance or purported

performance of any duty or function of that person in accordance with the Framework Agreement or this Act.

Determinations
final

36.(1) Every determination under this Act or the Framework Agreement by a verifier or arbitrator is final, and no order shall be made, process entered or proceedings taken in any court, whether by way of injunction, *certiorari*, prohibition, *mandamus*, *quo warranto* or otherwise, to question, review or prohibit such a determination.

Actions final

(2) No order shall be made, process entered or proceedings taken in any court, whether by way of injunction, *certiorari*, prohibition, *mandamus*, *quo warranto* or otherwise, to question, review or prohibit any other action under this Act or the Framework Agreement by a verifier or arbitrator or any action under the Framework Agreement by a neutral evaluator.

Review by
Federal Court

(3) Notwithstanding subsections (1) and (2), the Attorney General of Canada or anyone directly affected by the matter in respect of which relief is sought may make an application under the *Federal Court Act* on any of the grounds referred to in paragraph 18.1(4)(a) or (b) of that Act for any relief against a verifier, arbitrator or neutral evaluator by way of an injunction or declaration or by way of an order in the nature of *certiorari*, prohibition, *mandamus* or *quo warranto*.

OTHER ACTS

Other Acts

37. In the event of any inconsistency or conflict between this Act and any other federal law, this Act prevails to the extent of the inconsistency or conflict.

Indian Act

38.(1) On the coming into force of the land code of a first nation, the following cease to apply to the first nation, first nation members and first nation land:

- (a) sections 18 to 20, 22 to 28, 30 to 35, 37 to 41 and 49, subsection 50(4) and sections 53 to 60, 66, 69, 71 and 93 of the *Indian Act*;
- (b) any regulations made under section 57 of that Act; and
- (c) to the extent of any inconsistency or conflict with the Framework Agreement, the land code or first nation laws, any regulations made under sections 42 and 73 of that Act.

Leasehold
interests

(2) Subsection 89(1.1) of the *Indian Act* continues to apply to leasehold interests in any first nation land that was designated

land on the coming into force of a first nation's land code.

Application (3) A land code may extend the application of subsection 89(1.1) of the *Indian Act*, or any portion of it, to other leasehold interests in first nation land.

Indian Oil and Gas Act

39.(1) The *Indian Oil and Gas Act*

(a) continues to apply in respect of any first nation land that was subject to that Act on the coming into force of the land code of a first nation; and

(b) applies in respect of an interest in first nation land that is granted to Her Majesty for the exploitation of oil and gas pursuant to a land code.

Royalties

(2) For greater certainty, the provisions of the *Indian Oil and Gas Act* respecting the payment of royalties to Her Majesty in trust for a first nation apply, notwithstanding any other provision of this Act, in respect of first nation land referred to in subsection (1).

Environmental laws

40.(1) For greater certainty, in the event of any inconsistency or conflict between a land code or a first nation law and any federal law that relates to environmental protection, the federal law prevails to the extent of the inconsistency or conflict.

Migratory birds, endangered species, fisheries

(2) For greater certainty, this Act does not extend or limit any right or power in relation to migratory birds, endangered species or fisheries.

Canadian Environmental Assessment Act

41. Section 10 of the *Canadian Environmental Assessment Act* does not apply to a project carried out on first nation land.

Emergencies Act

42. The *Emergencies Act* continues to apply to first nation land except that any appropriation, requisition or use of first nation land required under that Act must be expressly authorized by order of the Governor in Council.

Atomic Energy Control Act

43.(1) Subject to subsection (2), nothing in this Act limits the application of the *Atomic Energy Control Act* to first nation land.

Expropriation provisions

(2) In the event of any inconsistency or conflict between the provisions of this Act relating to expropriation and the *Atomic Energy Control Act*, the provisions of this Act prevail to the extent of the inconsistency or conflict.

Non-application of Statutory Instruments Act

44. The *Statutory Instruments Act* does not apply in respect of a land code or first nation laws.

AMENDMENT OF SCHEDULE

Addition of band
to schedule

45. The Governor in Council may, by order, add the name of a band to the schedule if the Governor in Council is satisfied that the signing of the Framework Agreement on behalf of the band has been duly authorized and that the Framework Agreement has been so signed.

TRANSITIONAL PROVISION

Validity

46.(1) Any action taken or determination or decision made under the Framework Agreement before the coming into force of sections 6 to 14, 35 and 36 is deemed, to the extent that it would have been valid under those sections, to have been validly taken or made under this Act.

Coming into
force of
land code

(2) Notwithstanding subsection (1), a land code may not come into force before the coming into force of this section.

CONDITIONAL AMENDMENT

1997, c. 9

47. On the later of the coming into force of section 43 and the coming into force of the *Nuclear Safety and Control Act*, section 43 of this Act is replaced by the following:

Acts respecting
nuclear energy

43.(1) Subject to subsection (2), nothing in this Act limits the application of the *Nuclear Safety and Control Act* and the *Nuclear Energy Act* to first nation lands.

Expropriation
provisions

(2) In the event of any inconsistency or conflict between the provisions of this Act relating to expropriation and the *Nuclear Energy Act*, the provisions of this Act prevail to the extent of the inconsistency or conflict.

COMING INTO FORCE

Order of
Governor in
Council

48. Section 45 comes into force on a day to be fixed by order of the Governor in Council after the completion of a review of the Framework Agreement in accordance with its provisions and any consultations that the Governor in Council may require.

SCHEDULE
(Sections 2 and 45)

FIRST NATIONS

1. Westbank
2. Musqueam
3. Fort George (also known as Lheit-Lit'en and Lheidli T'enneh)
4. Anderson Lake (also known as N'Quatqua)
5. Squamish
6. Siksika Nation
7. John Smith (also known as Muskoday)
8. Cowessess
9. The Pas (also known as Opaskwayak Cree)
10. Nipissing Band of Ojibways (also known as Nipissing)
11. Scugog (also known as Mississaugas of Scugog Island)
12. Chippewas of Rama (also known as Chippewas of Mnjikaning)
13. Chippewas of Georgina Island
14. Saint Mary's

PROJET DE LOI C-49

Loi portant ratification de l'Accord-cadre relatif à la gestion des terres des premières nations et visant sa prise d'effet

1^{re} session, 36^e législature, 1997-1998

(1^{re} lecture le 11 juin 1998)

RECOMMANDATION

Son Excellence le gouverneur général recommande à la Chambre des communes l'affectation de deniers publics dans les circonstances, de la manière et aux fins prévues dans une mesure intitulée « Loi portant ratification de l'Accord-cadre relatif à la gestion des terres des premières nations et visant sa prise d'effet ».

SOMMAIRE

Le texte ratifie et met en oeuvre l'Accord-cadre relatif à la gestion des terres des premières nations signé par un groupe déterminé de premières nations et Sa Majesté du chef du Canada. Il prévoit la mise en place d'un nouveau régime de gestion des terres qui confie aux premières nations la gestion de leurs terres et de leurs ressources dans les limites de leurs réserves. De plus, il confère aux premières nations le pouvoir de prendre des textes législatifs concernant les intérêts et les permis relatifs à leurs terres et la mise en valeur, la conservation, la protection, la gestion, l'utilisation et la possession de celles-ci.

Le texte prévoit l'instauration d'un mécanisme de consultation populaire qui permet aux membres de la première nation de voter sur un projet de code foncier et sur l'accord spécifique de la première nation. Un vérificateur, nommé conjointement par le ministre des Affaires indiennes et du Nord canadien et la première nation, est chargé de la surveillance de la consultation populaire.

TABLE ANALYTIQUE

LOI PORTANT RATIFICATION DE L'ACCORD-CADRE RELATIF À LA GESTION DES TERRES DES PREMIÈRES NATIONS ET VISANT SA PRISE D'EFFET

TITRE ABRÉGÉ

1. Titre Abrégé

DÉFINITIONS

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- 47. 1997, ch. 9

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ANNEXE

PROJET DE LOI C-49

Loi portant ratification de l'Accord-cadre relatif à la gestion des terres des premières nations et visant sa prise d'effet

Préambule

Attendu:

que Sa Majesté du chef du Canada et un groupe déterminé de premières nations ont signé, le 12 février 1996, l'Accord-cadre relatif à la gestion des terres des premières nations, qui vise à confier à ces dernières la gestion de leurs terres;

que la ratification de cet accord-cadre par Sa Majesté est subordonnée à l'adoption d'une loi du Parlement,

Sa Majesté, sur l'avis et avec le consentement du Sénat et de la Chambre des communes du Canada, édicte:

TITRE ABRÉGÉ

Titre abrégé

1. *Loi sur la gestion des terres des premières nations.*

DÉFINITIONS

Définitions

2.(1) Les définitions qui suivent s'appliquent à la présente loi.

« accord-cadre »
“*Framework Agreement*”

« accord-cadre » L'Accord-cadre relatif à la gestion des terres des premières nations signé le 12 février 1996 par les premières nations et Sa Majesté du chef du Canada, ainsi que les modifications qui peuvent lui être apportées conformément à ses dispositions.

« accord spécifique »
“*individual agreement*”

« accord spécifique » Accord conclu en conformité avec le paragraphe 6(3).

« code foncier »
“*land code*”

« code foncier » Le code visé au paragraphe 6(1).

« conseil »
“*council*”

« conseil » En ce qui touche une première nation, le conseil de la bande au sens du paragraphe 2(1) de la *Loi sur les Indiens*.

« électeur »
“*eligible voter*”

« électeur » Personne qui satisfait aux conditions prévues au paragraphe 10(2).

« intérêts »
“*interest*”

« intérêts » S'agissant des terres de la première nation, les domaines, droits ou autres intérêts portant sur celles-ci; est cependant exclu le titre de propriété.

« membre de la première nation »
“*first nation member*”

« membre de la première nation » Personne dont le nom apparaît sur la liste de bande relative à la première nation ou qui a droit à ce que son nom y figure.

« ministre » "Minister"	« ministre » Le ministre des Affaires indiennes et du Nord canadien.
« permis » "licence"	« permis » S'agissant des terres de la première nation, les droits et permissions d'utiliser ou d'occuper celles-ci. Sont exclus les intérêts.
« première nation » "first nation"	« première nation » Bande dont le nom figure à l'annexe.
« projet d'exploitation » "project"	« projet d'exploitation » Projet au sens du paragraphe 2(1) de la <i>Loi canadienne sur l'évaluation environnementale</i> .
« terres de la première nation » "first nation land"	« terres de la première nation » Terres d'une réserve auxquelles s'applique le code foncier. Sont compris les intérêts afférents ainsi que les ressources qui s'y trouvent, dans la mesure où ils relèvent de la compétence fédérale.
« texte législatif » "first nation law"	« texte législatif » Texte législatif visé à l'article 20.
Terminologie: <i>Loi sur les Indiens</i>	(2) Sauf indication contraire, les autres termes de la présente loi s'entendent au sens de la <i>Loi sur les Indiens</i> .

SA MAJESTÉ

Obligation de Sa Majesté	3. La présente loi lie Sa Majesté du chef du Canada, et le terme « Sa Majesté » ne vise que cette dernière.
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DISPOSITIONS GÉNÉRALES

Ratification et prise d'effet	4.(1) L'accord-cadre est ratifié et prend effet conformément à ses dispositions.
Dépôt	(2) Le ministre fait déposer, à la bibliothèque de son ministère située dans la région de la capitale nationale, ainsi qu'aux bureaux ministériels régionaux et autres lieux qu'il juge indiqués, une copie certifiée par lui conforme à l'original de l'accord-cadre et de toute modification apportée à celui-ci.
Titre de propriété	5. Il est entendu que, sauf en cas d'échange conforme à l'article 27, la présente loi et l'accord-cadre n'ont pas pour effet de modifier le titre de propriété des terres de la première nation, celles-ci continuant d'être des terres réservées aux Indiens au sens du point 24 de l'article 91 de la <i>Loi constitutionnelle de 1867</i> et mises de côté par Sa Majesté à l'usage et au profit de la première nation concernée.

MISE EN PLACE DU RÉGIME DE GESTION DES TERRES

Code foncier et accord spécifique

Adoption du
codé foncier

6.(1) La mise en place d'un régime de gestion des terres, par la première nation, en conformité avec l'accord-cadre et la présente loi est subordonnée à l'adoption d'un code foncier applicable à l'ensemble des terres comprises dans sa réserve et dans lequel figurent les éléments suivants:

- a) la description officielle des terres visées;
- b) les règles générales — de procédure et autres — applicables en matière d'utilisation et d'occupation de ces terres, notamment en vertu d'un permis ou d'un bail ou en vertu d'un intérêt découlant soit de la possession accordée en conformité avec le paragraphe 20(1) de la *Loi sur les Indiens*, soit de la coutume de la première nation;
- c) les règles de procédure applicables en matière de transfert, par dévolution successorale, d'intérêts sur ces terres;
- d) les règles générales — de procédure et autres — applicables en matière de revenus tirés des ressources naturelles de ces terres;
- e) les règles applicables en matière de responsabilité, devant les membres de la première nation, en ce qui touche la gestion des terres de la première nation et celle des fonds qui y sont liés;
- f) une disposition relative au processus de consultation populaire visant l'établissement de règles applicables, en cas d'échec du mariage, en matière soit d'utilisation, d'occupation ou de possession des terres de la première nation, soit de partage des intérêts sur celles-ci;
- g) les règles d'édiction et de publication des textes législatifs;
- h) les règles applicables en matière de conflit d'intérêts dans la gestion des terres de la première nation;
- i) une disposition prévoyant soit la constitution d'un organe chargé de régler les différends concernant les intérêts sur les terres de la première nation, soit l'attribution de cette fonction à un organe donné;
- j) les règles générales — de procédure et autres — applicables en matière d'attribution ou d'expropriation, par la première nation, d'intérêts sur ses terres;

k) les règles générales — de procédure et autres — applicables en matière de délégation, par le conseil de la première nation, de ses pouvoirs de gestion des terres;

l) la procédure d'approbation en matière d'échange de terres;

m) la procédure de modification du code foncier.

Précision

(2) Il est entendu que la première nation peut mettre en place un régime de gestion des terres pour toutes les réserves mises de côté à son usage et à son profit ou pour certaines d'entre elles.

Accord
spécifique

(3) La mise en place d'un régime de gestion des terres est en outre subordonnée à la conclusion, par le ministre et la première nation et en conformité avec l'accord-cadre, d'un accord spécifique qui, en plus de mentionner les terres visées:

a) fixe les modalités de transfert des pouvoirs et fonctions en matière de gestion des terres;

b) précise les intérêts et les permis qui ont été accordés par Sa Majesté relativement aux terres en question ainsi que la date et les autres modalités du transfert, à la première nation, des droits et obligations de Sa Majesté à l'égard de ceux-ci;

c) établit un régime d'évaluation environnementale applicable aux projets d'exploitation devant être mis en oeuvre sur les terres en question jusqu'à la prise de textes législatifs sur le sujet;

d) prévoit tout autre élément pertinent.

Exclusion

7.(1) Malgré le paragraphe 6(1), peut être exclue de l'application du code foncier la partie de la réserve ayant fait l'objet d'un arpentage sous le régime de la partie II de la *Loi sur l'arpentage des terres du Canada* et qui remplit l'une ou l'autre des conditions suivantes:

a) l'environnement y est dans un si mauvais état que des mesures réalisables sur les plans technique et économique ne pourront remédier à la situation avant la date prévue pour la consultation populaire visée au paragraphe 10(1);

b) elle fait l'objet d'un litige qui ne sera vraisemblablement pas résolu avant cette date;

c) elle est inhabitable ou inutilisable en raison d'un sinistre;

d) la première nation et le ministre s'entendent pour conclure qu'elle peut en être exclue pour toute autre raison.

Condition (2) L'exclusion est invalide si elle a pour effet d'assujettir un bail ou quelque autre intérêt à plus d'un régime de gestion.

Cessation d'effet (3) La première nation qui, en accord avec le ministre, conclut que l'exclusion n'est plus justifiée aux termes du paragraphe (1) est tenue de modifier le code foncier de façon à y ajouter la description officielle de la partie auparavant exclue. L'accord spécifique doit être modifié de façon équivalente.

Vérification

Nomination du vérificateur **8.(1)** Le ministre et la première nation nomment conjointement, parmi les candidats inscrits sur la liste établie à cette fin en conformité avec l'accord-cadre, un vérificateur chargé:

a) de décider de la conformité, avec l'accord-cadre et la présente loi, du projet de code foncier et du mécanisme de consultation populaire proposé pour son approbation et celle de l'accord spécifique et, le cas échéant, d'attester cette conformité;

b) de décider de la conformité du déroulement de cette consultation avec le mécanisme ayant fait l'objet de l'attestation prévue à l'alinéa a);

c) d'attester la validité du code foncier approuvé en conformité avec l'accord-cadre et la présente loi.

Différends (2) Il est en outre chargé de régler les différends qui surviennent, avant l'entrée en vigueur du code foncier, entre la première nation et le ministre relativement soit aux modalités de transfert des pouvoirs et fonctions en matière de gestion, soit à l'exclusion de toute partie d'une réserve de l'application du code foncier.

Communication de la décision **9.(1)** Le vérificateur adresse à la première nation et au ministre, dans les trente jours suivant la réception des documents que celle-ci est tenue de lui communiquer aux termes de l'accord-cadre, sa décision rendue en application de l'alinéa 8(1)a).

Motifs (2) En cas de conclusion défavorable, il consigne aussi ses motifs, qu'il joint à sa décision.

Consultation populaire et certification

Approbation des membres **10.(1)** Une fois attestée la conformité du projet de code foncier et du mécanisme de consultation populaire proposé avec l'accord-cadre et la présente loi, le conseil peut soumettre le projet et l'accord spécifique à l'approbation des membres de la première nation.

Droit de vote	(2) Est habile à voter en ce qui touche cette approbation tout membre de la première nation âgé d'au moins dix-huit ans, qu'il réside ou non dans la réserve en question.
Devoir d'information	(3) Le conseil est tenu, avant de procéder à la consultation populaire, de prendre les mesures utiles — notamment celles prévues par l'accord-cadre — pour retrouver tous les électeurs et les informer, d'une part, de leur droit de vote et des modalités d'exercice de ce droit et, d'autre part, de la teneur de l'accord-cadre, de la présente loi, du projet de code foncier ainsi que de l'accord spécifique.
Titulaires d'intérêts	(4) Il est en outre tenu de prendre, en temps utile avant le scrutin, les mesures indiquées pour porter la présente loi, le projet de code foncier et la date prévue pour le scrutin à la connaissance de tout autre titulaire d'intérêts sur les terres en question.
Préavis	11. (1) Le vérificateur fait publier un avis des date, heure et lieu du scrutin.
Surveillance du scrutin	(2) Il est de plus chargé de la surveillance du déroulement du scrutin et peut s'adjoindre, à cette fin, les assistants qu'il estime nécessaires.
Rapport	(3) Il adresse à la première nation et au ministre, dans les quinze jours suivant la clôture du scrutin, son rapport au sujet du déroulement.
Approbation	12. (1) Le projet de code foncier et l'accord spécifique sont tenus pour approuvés lorsqu'ils reçoivent l'appui: <ol style="list-style-type: none">soit de la majorité des voix exprimées, dans les cas où la majorité des électeurs participent effectivement au scrutin;soit de la majorité des électeurs enregistrés, dans les cas où tous les électeurs ayant fait connaître, selon les modalités fixées par la première nation, leur intention de voter ont été enregistrés;soit donné suivant les autres modalités dont conviennent la première nation et le ministre.
Approbation minimale	(2) Dans tous les cas, cependant, l'approbation n'est valide que si plus de vingt-cinq pour cent des électeurs se sont exprimés en sa faveur.
Pourcentage supérieur	(3) Le conseil peut cependant, par résolution, fixer pour l'approbation un pourcentage supérieur à celui prévu au paragraphe (2).

Copie et déclaration	<p>13.(1) Après la clôture du scrutin, le conseil adresse sans délai au vérificateur une copie du code foncier approuvé par les membres de la première nation et une déclaration confirmant l'approbation, en conformité avec l'article 12, du code et de l'accord spécifique.</p>
Dénonciation	<p>(2) Le ministre ou tout électeur peut, dans les cinq jours suivant la clôture du scrutin, informer le vérificateur de toute irrégularité dont a été entaché le déroulement du scrutin.</p>
Attestation	<p>14.(1) Sur réception des documents qui lui sont adressés en application du paragraphe 13(1), le vérificateur atteste la validité du code foncier sauf si, dans les dix jours suivant la clôture du scrutin et après avoir donné à la première nation et au ministre l'occasion de lui présenter des observations, il tire la conclusion suivante:</p> <ul style="list-style-type: none">a) le mécanisme dont il a attesté la conformité au titre de l'alinéa 8(1)a) n'a pas été suivi ou la consultation populaire est par ailleurs entachée d'irrégularité;b) l'approbation n'aurait peut-être pas été donnée sans cette irrégularité.
Communication	<p>(2) Le vérificateur adresse sans délai à la première nation et au ministre une copie du code foncier dont il a attesté la validité.</p>
Présomption	<p>(3) Une fois sa validité attestée par le vérificateur, le code est réputé dûment approuvé par la première nation.</p>
	<p style="text-align: center;"><i>Entrée en vigueur du code foncier</i></p>
Date, force de loi et admission d'office	<p>15.(1) Le code foncier entre en vigueur à la date de l'attestation de sa validité ou à la date postérieure qui y est précisée ou qui est déterminée en conformité avec ses dispositions. Il a dès lors force de loi et est admis d'office dans toute procédure judiciaire.</p>
Copie à la disposition du public	<p>(2) Le conseil de la première nation met à la disposition du public, aux endroits qu'il estime appropriés, une copie du code foncier.</p>
Effet	<p>16.(1) L'acquisition ou l'attribution d'intérêts ou de permis relatifs aux terres de la première nation ne peuvent, à compter de l'entrée en vigueur du code foncier, être effectuées qu'en conformité avec celui-ci.</p>
Droits des tiers	<p>(2) Sous réserve des paragraphes (3) et (4), les intérêts et les permis détenus, à la date d'entrée en vigueur du code foncier, relativement aux terres de la première nation sont maintenus, ainsi que les conditions dont ils sont assortis.</p>

Transfert

(3) Les droits et obligations de Sa Majesté à l'égard des intérêts et des permis précisés dans l'accord spécifique sont, à la date d'entrée en vigueur du code foncier, transférés à la première nation en conformité avec cet accord.

Droits des membres de la première nation

(4) Sont assujettis, à compter de la date d'entrée en vigueur du code foncier, aux dispositions de celui-ci en matière de transfert, de cession à bail et de participation aux revenus tirés des ressources naturelles, les intérêts des membres de la première nation sur les terres de celle-ci qui découlent soit de la possession accordée en conformité avec le paragraphe 20(1) de la *Loi sur les Indiens*, soit de la coutume de la première nation.

Règles particulières: échec du mariage

Obligation de la première nation

17.(1) La première nation doit veiller à l'établissement, en conformité avec l'accord-cadre et au terme du processus de consultation populaire prévu à cette fin dans le code foncier, de règles générales — de procédure et autres — applicables, en cas d'échec du mariage, en matière soit d'utilisation, d'occupation ou de possession des terres de la première nation, soit de partage des intérêts sur celles-ci.

Mise en place

(2) Elle est tenue, dans les douze mois qui suivent la date d'entrée en vigueur du code foncier, de les insérer dans ce code ou de prendre des textes législatifs sur le sujet.

Différend

(3) La première nation ou le ministre peut, en conformité avec l'accord-cadre, saisir un arbitre de tout différend relatif à l'établissement de ces règles.

RÉGIME DE GESTION DES TERRES

Pouvoirs généraux de la première nation

Gestion des terres

18.(1) La première nation est, à compter de l'entrée en vigueur du code foncier et sous réserve de l'accord-cadre et des autres dispositions de la présente loi, investie des pouvoirs de gestion relatifs à ses terres. Elle peut notamment:

- a) exercer tous les pouvoirs et droits liés au titre de propriété;
- b) attribuer des intérêts et des permis relativement à ces terres;
- c) gérer les ressources naturelles de ces terres;
- d) recevoir et utiliser les fonds qu'elle perçoit ou qui sont perçus pour son compte sous le régime du code foncier.

Capacité (2) Elle a, à l'égard de ses terres, la capacité juridique nécessaire à l'exercice de ses attributions et peut notamment:

- a) acquérir et détenir des biens meubles et immeubles;
- b) conclure des contrats;
- c) contracter des emprunts;
- d) dépenser ou placer des fonds;
- e) ester en justice.

Exercice du pouvoir (3) Le conseil exerce les pouvoirs de gestion relatifs aux terres de la première nation et peut déléguer, en conformité avec le code foncier, l'une ou l'autre de ses attributions à ce titre à la personne ou à l'organe qu'il désigne. Dans tous les cas, ces pouvoirs ne peuvent être exercés qu'à l'usage et au profit de la première nation.

Organe de gestion (4) Tout organe mis sur pied en vue de la gestion des terres de la première nation est une entité juridique dotée de la capacité d'une personne physique.

Transfert de fonds **19.** Les fonds perçus, reçus ou détenus par Sa Majesté à l'usage et au profit de la première nation ou de ses membres, et versés au compte de revenu de celle-ci, cessent, à la date d'entrée en vigueur du code foncier, d'être de l'argent des Indiens et sont transférés à la première nation.

Textes législatifs

Pouvoir législatif **20.(1)** Le conseil de la première nation peut, en conformité avec le code foncier, prendre des textes législatifs en ce qui touche:

- a) les intérêts et les permis relatifs aux terres de la première nation;
- b) la mise en valeur, la conservation, la protection, la gestion, l'utilisation et la possession de celles-ci;
- c) toute question qui découle de l'exercice de ces pouvoirs ou qui y est accessoire.

Exemples (2) Sans que soit limitée la portée générale de ce qui précède, les textes législatifs peuvent:

- a) prévoir le zonage ou le lotissement des terres de la première nation ou autrement en régir ou en interdire l'exploitation ou l'utilisation;
- b) sous réserve de l'article 5, régir la création, l'acquisition

et l'attribution d'intérêts ou de permis relatifs à ces terres et prévoir des interdictions à ce sujet;

c) régir la protection de l'environnement et l'évaluation environnementale;

d) régir la prestation de services locaux relativement à ces terres et la fixation de droits équitables à cet égard;

e) prévoir la fourniture de services de règlement des différends relatifs aux terres.

Contrôle
d'application

(3) Ces textes législatifs peuvent aussi prévoir, en matière de contrôle d'application, des mesures compatibles avec les règles de droit fédérales, notamment en matière de visite, de perquisition, de saisie, de prise d'échantillons, d'examen et de communication de renseignements.

Incompatibilité

(4) Le code foncier l'emporte sur les dispositions incompatibles des textes législatifs de la première nation ou des règlements administratifs pris par son conseil en vertu de l'article 81 de la *Loi sur les Indiens*.

Protection de
l'environnement

21.(1) En conformité avec l'accord-cadre, la première nation doit conclure avec le ministre et le ministre de l'Environnement un accord en matière de protection de l'environnement avant la prise de textes législatifs sur le sujet.

Normes
minimales

(2) Dans le cadre de cet accord, les normes de protection environnementale fixées par les textes législatifs, ainsi que les peines afférentes, doivent être au moins aussi rigoureuses, quant à leurs effets, que celles prévues par les règles de droit de la province où sont situées les terres de la première nation.

Processus
d'évaluation
environnementale

(3) Les textes législatifs doivent prévoir la mise sur pied, en conformité avec l'accord-cadre, d'un processus d'évaluation environnementale applicable aux projets d'exploitation devant être mis en oeuvre sur les terres de la première nation et dont celle-ci est le promoteur ou le commanditaire ou qui nécessitent son approbation ou sont assujettis à son pouvoir de réglementation.

Infractions
et peines

22.(1) Les textes législatifs peuvent créer des infractions punissables par procédure sommaire et prévoir les peines correspondantes: amende, emprisonnement, restitution, travaux d'intérêt collectif ou toute autre peine de nature à assurer leur observation.

Incorporation
par renvoi

(2) Ils peuvent reproduire ou incorporer par renvoi — même avec ses modifications successives — la procédure sommaire prévue par la partie XXVII du *Code criminel*.

Modalités de
poursuite

(3) La première nation peut, en ce qui touche la poursuite des infractions créées par texte législatif:

- a) engager ses propres procureurs;
- b) conclure avec Sa Majesté et le gouvernement d'une province un accord prévoyant le recours aux procureurs provinciaux;
- c) conclure avec Sa Majesté un accord prévoyant le recours aux mandataires de celle-ci.

Preuve

23. La copie d'un texte législatif paraissant certifiée conforme par un fonctionnaire de la première nation fait foi, dans le cadre de toute procédure, de la date de prise qui y est inscrite sans qu'il soit nécessaire de prouver l'authenticité de la signature ou la qualité officielle du signataire.

Nomination des
juges de paix

24.(1) Afin d'assurer l'application de ses textes législatifs, la première nation ou, après la conclusion d'un accord à cet effet entre celle-ci et Sa Majesté conformément à l'accord-cadre, le gouverneur en conseil peut nommer des juges de paix notamment chargés de juger les infractions créées par ces textes.

Indépendance
judiciaire

(2) Il est tenu compte, comme c'est le cas pour ceux de la province où sont situées les terres de la première nation, de l'indépendance dont jouissent ces juges de paix, dans l'exercice de leurs fonctions, pour la fixation de leur mandat, de leur rémunération et des conditions de leur révocation.

Pouvoirs

(3) Ces juges de paix ont tous les pouvoirs nécessaires à l'exercice de leurs attributions.

Appel

(4) Il peut être interjeté appel de leurs décisions en conformité avec les dispositions applicables aux poursuites en déclaration de culpabilité par procédure sommaire prévues par la partie XXVII du *Code criminel*.

Tribunal
compétent

(5) À défaut de nomination de juges de paix, c'est le tribunal compétent de la province où les terres de la première nation sont situées qui est chargé de veiller à l'application des textes législatifs.

Registre des terres des premières nations

Établissement	25.(1) Le ministre établit le Registre des terres des premières nations.
Tenue	(2) Le registre est tenu, sous réserve des autres dispositions du présent article, selon les mêmes modalités que le Registre des terres de réserve établi sous le régime de la <i>Loi sur les Indiens</i> .
Règlements	(3) Le gouverneur en conseil peut, sur recommandation du ministre et en conformité avec l'accord-cadre, prendre des règlements concernant la tenue du registre, l'enregistrement des intérêts dans celui-ci ainsi que toute autre forme d'inscription pouvant y être faite. Ces règlements peuvent régir, entre autres: <ul style="list-style-type: none"> a) les effets de l'enregistrement, notamment sur le rang des intérêts entre eux; b) les droits exigibles pour tout enregistrement dans ce registre ou tout autre service offert relativement à celui-ci; c) la nomination, la rémunération et les attributions des fonctionnaires nécessaires à la tenue du registre; d) la conservation par ceux-ci des documents non susceptibles d'enregistrement.

Restrictions en matière d'aliénation

Inaliénabilité	26.(1) Les terres de la première nation ne sont pas susceptibles d'aliénation, si ce n'est dans le cadre d'un échange effectué en conformité avec l'accord-cadre et la présente loi.
Expropriation	(2) Par ailleurs, seuls Sa Majesté et la première nation peuvent procéder à l'expropriation d'intérêts sur ces terres, et ce en conformité avec l'accord-cadre et la présente loi.
Échange	27.(1) L'échange visant des terres de la première nation n'est valide que si la contrepartie consiste dans des terres destinées à acquérir cette qualité et si, d'une part, Sa Majesté accepte que celles-ci soient mises de côté à titre de réserve et, d'autre part, le ministre agréé les modalités de forme de l'opération.
Contrepartie supplémentaire	(2) L'acte d'échange peut aussi prévoir une contrepartie supplémentaire, notamment des terres qui ne sont pas destinées à devenir des terres de la première nation.
Conditions	(3) L'échange peut en outre être assujéti à des conditions particulières.

Consultation populaire	(4) Il doit être approuvé par les membres de la première nation selon les modalités prévues par le code foncier, puis réalisé conformément à l'accord-cadre.
Expropriation par la première nation	28. (1) La première nation peut, en conformité avec les règles prévues par le code foncier, procéder à l'expropriation des intérêts sur ses terres dont elle a besoin, de l'avis de son conseil, à des fins d'intérêt collectif, notamment la réalisation d'ouvrages devant servir à la collectivité.
Exception	(2) Ne sont toutefois pas susceptibles d'expropriation par la première nation les intérêts obtenus sous le régime de l'article 35 de la <i>Loi sur les Indiens</i> ou détenus par Sa Majesté.
Prise d'effet	(3) L'expropriation prend effet soit à la date de l'enregistrement d'un avis d'expropriation dans le Registre des terres des premières nations, soit, s'il est antérieur à cette date, le trentième jour suivant la signification d'une copie de cet avis à l'exproprié.
Effet	(4) Les intérêts expropriés deviennent la propriété de la première nation, libres de toutes charges.
Indemnisation	(5) La première nation est tenue de verser au titulaire de tout intérêt exproprié une indemnité équitable. Il doit être tenu compte, dans le calcul de celle-ci, des règles prévues par la <i>Loi sur l'expropriation</i> .
Règlement des différends	(6) Les différends relatifs à l'indemnisation sont réglés selon le système mis sur pied à cette fin par la première nation en conformité avec l'accord-cadre.
Expropriation par Sa Majesté	29. (1) L'expropriation d'intérêts sur les terres de la première nation par Sa Majesté n'est valide que si elle est agréée par décret et effectuée pour le bénéfice d'un ministère ou organisme du gouvernement fédéral — ci-après appelé « l'expropriant ».
Justification	(2) Le gouverneur en conseil ne donne son agrément que si l'expropriation est justifiable et nécessaire à des fins poursuivies dans l'intérêt public national.
Conditions	(3) Le gouverneur en conseil ne donne son agrément à l'expropriation que s'il est convaincu que, outre celles prescrites par toute autre règle de droit, les conditions suivantes sont remplies: a) il n'existe aucune solution de rechange réalisable dans les circonstances, telle l'utilisation de terres autres que celles de la première nation;

- b) des efforts valables ont été déployés en vue de procéder à l'acquisition des intérêts par convention avec la première nation;
- c) l'expropriation projetée a été restreinte, en ce qui touche l'étendue des intérêts et la période pour laquelle ils sont expropriés, au strict nécessaire;
- d) les renseignements pertinents ont été communiqués à la première nation.
- Rapport public (4) L'expropriant est tenu d'adresser à la première nation et de publier, avant que le gouverneur en conseil donne son agrément, un rapport qui énonce, d'une part, les motifs justifiant l'expropriation et, d'autre part, les mesures prises pour l'application du paragraphe (3).
- Différend (5) La première nation peut, dans les soixante jours suivant la publication du rapport, s'opposer à l'expropriation et renvoyer l'affaire à un conciliateur en conformité avec l'accord-cadre.
- Délai (6) Le gouverneur en conseil ne peut donner son agrément avant l'expiration du délai prévu au paragraphe (5) ou, en cas de renvoi à un conciliateur, avant que celui-ci ait remis son rapport.
- Expropriation partielle **30.** Dans les cas où l'expropriation par Sa Majesté ne porte pas sur la totalité des intérêts de la première nation sur les terres en question:
- a) celles-ci demeurent des terres de la première nation assujetties aux dispositions de son code foncier et de ses textes législatifs qui sont compatibles avec les conditions de l'expropriation;
- b) la première nation a le droit de continuer de les occuper et de les utiliser pour autant qu'elle ne contreviennent pas aux conditions de l'expropriation.
- Indemnité **31.(1)** La première nation a droit, en cas d'expropriation d'intérêts sur ses terres par Sa Majesté, à une indemnité composée, d'une part, de terres qui sont destinées à devenir, une fois acceptées par la première nation, des terres de celle-ci et, d'autre part, de toute autre forme d'indemnité nécessaire pour parvenir au total calculé en conformité avec le paragraphe (3).
- Terres de remplacement (2) Les terres de remplacement ne peuvent être d'une superficie moindre que celle des terres visées par l'expropriation que si la superficie totale des terres qui composent la réserve de la

première nation, calculée au terme de l'expropriation, est au moins égale à celle calculée au moment de l'adoption du code foncier.

Calcul de l'indemnité

(3) L'indemnité totale est calculée compte tenu des éléments suivants:

- a) la valeur marchande des intérêts expropriés ou des terres visées par l'expropriation;
- b) la valeur de remplacement de toute amélioration apportée à ces terres;
- c) les pertes et les dépenses attribuables aux troubles de jouissance découlant de l'expropriation;
- d) la diminution de valeur des intérêts non expropriés sur les terres de la première nation;
- e) les répercussions nuisibles de l'expropriation sur la valeur culturelle ou toute autre valeur particulière, pour la première nation, de ces terres;
- f) la valeur de tout avantage économique particulier lié à l'occupation ou à l'utilisation des terres, dans la mesure où cette valeur n'est pas par ailleurs visée par l'indemnité.

Intérêt

(4) L'indemnité porte intérêt, à compter de la date de prise d'effet de l'expropriation, au taux avant jugement applicable dans le cadre des affaires civiles dont est saisie la juridiction supérieure de la province où se trouvent les terres visées par l'expropriation.

Différend

(5) La première nation ou l'expropriant peut, en conformité avec l'accord-cadre, saisir un arbitre de tout différend relatif à l'indemnité.

Limite

(6) Le recouvrement de toute réclamation ou la réalisation de toute charge, relativement aux intérêts expropriés par Sa Majesté, ne peuvent être poursuivis que jusqu'à concurrence de l'indemnité versée au titre du présent article.

Restitution

32.(1) Les intérêts expropriés par Sa Majesté qui ne sont plus nécessaires aux fins ayant donné lieu à l'expropriation sont restitués à la première nation. Dans le cas d'expropriation portant sur la totalité des intérêts de la première nation sur les terres en question, la restitution est effectuée selon les modalités fixées par celle-ci et l'expropriant.

Sort des améliorations

(2) Le ministre responsable de l'expropriant décide, en cas

de restitution des intérêts expropriés, du sort des améliorations apportées aux terres en question.

Différend

(3) En cas de différend relatif aux modalités visées au paragraphe (1), la première nation ou l'expropriant peut renvoyer l'affaire à un arbitre en conformité avec l'accord-cadre.

*Loi sur
l'expropriation*

33. Les dispositions de la présente loi l'emportent, en ce qui touche l'expropriation d'intérêts sur les terres de la première nation par Sa Majesté, sur les dispositions incompatibles de la *Loi sur l'expropriation*.

RESPONSABILITÉ

Décharge:
première nation

34.(1) La première nation ne peut être tenue pour responsable des faits — actes ou omissions — commis à l'égard de ses terres, avant l'entrée en vigueur du code foncier, par Sa Majesté ou son délégué en la matière.

Indemnisation

(2) Sa Majesté est tenue d'indemniser la première nation des pertes attribuables à de tels faits.

Décharge:
Sa Majesté

(3) Sa Majesté ne peut être tenue pour responsable des faits — actes ou omissions — commis à l'égard des terres de la première nation, après l'entrée en vigueur du code foncier, par cette dernière ou son délégué en la matière.

Indemnisation

(4) La première nation est tenue d'indemniser Sa Majesté des pertes attribuables à de tels faits.

IMMUNITÉ ET CONTRÔLE JUDICIAIRE

Immunité

35. Les vérificateurs, arbitres, conciliateurs ou médiateurs nommés sous le régime de l'accord-cadre ou de la présente loi, ainsi que les membres de tout organe constitué sous le régime de l'article 38 de l'accord-cadre bénéficient de l'immunité en matière civile ou pénale pour les faits — actes ou omissions — accomplis de bonne foi dans l'exercice effectif ou censé tel des pouvoirs et fonctions qui leur sont conférés sous le régime de l'accord-cadre ou de la présente loi.

Interdiction
des recours
extraordinaires:
décisions

36.(1) Les décisions prises par l'arbitre et le vérificateur sous le régime de l'accord-cadre ou de la présente loi sont définitives: elles ne peuvent être contestées, révisées ou limitées ou faire l'objet d'un recours judiciaire, et il ne peut y être fait obstacle, notamment par voie d'injonction, de *certiorari*, de *mandamus*, de prohibition ou de *quo warranto*.

Autres mesures (2) De plus, il n'est admis aucun recours ou décision judiciaire — notamment par voie d'injonction, de *certiorari*, de *mandamus*, de prohibition ou de *quo warranto* — visant à contester, réviser ou limiter soit toute autre action de l'arbitre et du vérificateur sous le régime de ces textes, soit l'action du conciliateur sous le régime de l'accord-cadre, ou à y faire obstacle.

Contrôle judiciaire (3) Malgré ce qui est prévu aux paragraphes (1) et (2), le procureur général du Canada ou quiconque est directement touché par l'affaire peut présenter à la Cour fédérale une demande de contrôle judiciaire, pour l'un des motifs prévus aux alinéas 18.1(4)a) ou b) de la *Loi sur la Cour fédérale*, afin d'obtenir, contre l'arbitre, le vérificateur ou le conciliateur, toute réparation par voie d'injonction, de jugement déclaratoire, de bref — *certiorari*, *mandamus*, *quo warranto* ou prohibition — ou d'ordonnance de même nature.

CADRE LÉGISLATIF

Lois fédérales **37.** Outre ce qui est prévu à l'article 33, les dispositions de la présente loi l'emportent sur les dispositions incompatibles de toute autre règle de droit fédérale.

Loi sur les Indiens **38.(1)** Les dispositions et textes ci-après cessent, à l'entrée en vigueur du code foncier, de s'appliquer à la première nation, à ses membres ou à ses terres, selon le cas:

- a) les articles 18 à 20, 22 à 28, 30 à 35, 37 à 41 et 49, le paragraphe 50(4) et les articles 53 à 60, 66, 69, 71 et 93 de la *Loi sur les Indiens*;
- b) les règlements d'application de l'article 57 de cette loi;
- c) les règlements d'application des articles 42 et 73 de cette loi, dans la mesure où ils sont incompatibles avec l'accord-cadre, le code foncier de la première nation ou ses textes législatifs.

Baux (2) Le paragraphe 89(1.1) de la *Loi sur les Indiens* continue de s'appliquer en ce qui touche les baux relatifs aux terres de la première nation qui, à l'entrée en vigueur du code foncier, constituent des terres désignées.

Application étendue (3) Le code foncier peut par ailleurs étendre l'application du paragraphe 89(1.1) de cette loi — même en partie seulement — à tout autre bail relatif aux terres de la première nation.

*Loi sur le pétrole
et le gaz des
terres indiennes*

39.(1) La *Loi sur le pétrole et le gaz des terres indiennes* continue de s'appliquer en ce qui touche les terres de la première nation qui y sont assujetties à la date d'entrée en vigueur du code foncier de cette dernière. Elle s'applique aussi en ce qui touche les intérêts sur les terres de la première nation accordés à Sa Majesté, après cette date, pour l'exploitation du pétrole et du gaz.

Redevances

(2) Sans que soit limitée la portée générale de ce qui précède, les dispositions de cette loi prévoyant le paiement de redevances à Sa Majesté en fiducie pour les premières nations s'appliquent malgré toute autre disposition de la présente loi.

Lois fédérales
en matière
d'environnement

40.(1) Il est entendu que les dispositions du droit fédéral en matière de protection de l'environnement l'emportent sur les dispositions incompatibles du code foncier et des textes législatifs.

Pêche, oiseaux
migrateurs ou
espèces menacées
d'extinction

(2) Il est aussi entendu que la présente loi n'a pas pour effet d'étendre ou de restreindre quelque droit ou pouvoir que ce soit en matière de pêche, d'oiseaux migrateurs ou d'espèces menacées d'extinction.

*Loi canadienne
sur l'évaluation
environnementale*

41. L'article 10 de la *Loi canadienne sur l'évaluation environnementale* ne s'applique pas aux projets d'exploitation devant être mis en oeuvre sur les terres de la première nation.

*Loi sur les
mesures d'urgence*

42. La *Loi sur les mesures d'urgence* continue de s'appliquer aux terres de la première nation, à la différence, toutefois, que les mesures visant la réquisition ou l'usage de ces terres doivent être prises au moyen d'un décret explicite à cet égard.

*Loi sur le
contrôle de
l'énergie
atomique*

43.(1) Sous réserve du paragraphe (2), la présente loi n'a pas pour effet de porter atteinte à l'application de la *Loi sur le contrôle de l'énergie atomique* aux terres de la première nation.

Expropriation

(2) Les dispositions de la présente loi en matière d'expropriation l'emportent sur les dispositions incompatibles de la *Loi sur le contrôle de l'énergie atomique*.

*Loi sur les
textes
réglementaires*

44. Sont soustraits au processus réglementaire prévu par la *Loi sur les textes réglementaires* le code foncier et les textes législatifs.

MODIFICATION DE L'ANNEXE

Décret

45. Le gouverneur en conseil peut, par décret, ajouter à l'annexe le nom d'une bande dans les cas où il est convaincu que la signature de l'accord-cadre pour le compte de cette dernière a été dûment autorisée et que celle-ci a effectivement eu lieu.

DISPOSITION TRANSITOIRE

Validation **46.(1) Les actes accomplis et les décisions prises sous le régime de l'accord-cadre avant l'entrée en vigueur des articles 6 à 14, 35 et 36 sont, dans la mesure de leur validité au regard de ces articles et sous réserve du paragraphe (2), réputés l'avoir été sous le régime de la présente loi.**

Exception **(2) Le code foncier ne peut toutefois entrer en vigueur avant la date d'entrée en vigueur du présent article.**

MODIFICATION CONDITIONNELLE

1997, ch. 9 **47. L'article 43 est, à la date de son entrée en vigueur ou à celle de la Loi sur la sûreté et la réglementation nucléaires, la dernière en date étant à retenir, remplacé par ce qui suit:**

Lois relatives à l'énergie nucléaire **43.(1) Sous réserve du paragraphe (2), la présente loi n'a pas pour effet de porter atteinte à l'application de la Loi sur la sûreté et la réglementation nucléaires et de la Loi sur l'énergie nucléaire aux terres de la première nation.**

Expropriation **(2) Les dispositions de la présente loi en matière d'expropriation l'emportent sur les dispositions incompatibles de la Loi sur l'énergie nucléaire.**

ENTRÉE EN VIGUEUR

Décret **48. L'article 45 entre en vigueur à la date fixée par décret. Celui-ci ne peut cependant être pris qu'après l'examen de l'accord-cadre — effectué en conformité avec les dispositions de celui-ci — et les consultations que le gouverneur en conseil juge utiles.**

ANNEXE

(articles 2 et 45)

PREMIÈRES NATIONS

1. Westbank
2. Musqueam
3. Fort George (aussi connue sous les noms « Lheit-Lit'en » et « Lheidli T'enneh »)
4. Anderson Lake (aussi connue sous le nom « N'Quatqua »)
5. Squamish
6. Siksika Nation
7. John Smith (aussi connue sous le nom « Muskoday »)
8. Cowessess
9. The Pas (aussi connue sous le nom « Cris Opaskwayak »)
10. Bande d'Ojibways Nipissing (aussi connue sous le nom « Nipissing »)
11. Scugog (aussi connue sous le nom « Mississaugas de Scugog Island »)
12. Chippewas de Rama (aussi connue sous le nom « Chippewas de Mnjikaning »)
13. Chippewas de Georgina Island
14. Saint Mary's

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WHITE BEAR FIRST NATIONS			
1998 Tax Rates By-law	Jan 8/99	3:2.471	
Property Assessment and Taxation By-law Amendment	Dec 3/98	3:1.187	